

MOTHERS' UNION – GLOUCESTER DIOCESE

Registered charity number 249912

TRUSTEES' ANNUAL REPORT –YEAR ENDED 31ST DECEMBER 2020

Legal and Administrative information

The charity "Mothers' Union Gloucester Diocese" is constituted by Deed of Trust and is registered charity number 249912.

It works closely and directly with its parent charity, Mothers' Union, which is a worldwide organisation established by Royal Charter and based at Mary Sumner House, London. SW1P 3RB

Mothers' Union Gloucester Diocese - correspondence address is: Mothers' Union Office, 7a, Millers Green, Gloucester GL1 2BN. Tel: 01452 528621. Email: info@mugloucester.org.uk

The Patron is the Lord Bishop of Gloucester.

The Board of Trustees

In 2019 the Board of Trustees, elected by Diocesan Council in October 2019, was as follows:

Mrs Kay Hensley	-	Diocesan President
Mrs Olga Gibbons	-	Diocesan Vice-President
Mrs Kate Thompson	-	Diocesan Vice-President
Mrs Pat Dew	-	Responsible for Member Development
Canon (Mrs) Margaret Edwards	-	Responsible for Governance and Finance
Mrs Pauline Farman		
Mrs Doreen McLellan	-	Responsible for MUenterprises
Mrs Maggie Pollard	-	

Mrs K. Cottey – Hon Treasurer, co-opted without power to vote.

Mrs C. Jonah – Diocesan Secretary, without the power to vote - resigned December 2019

Rev'd Katie Richardson - Diocesan Chaplain, ex-officio - resigned 2020 and

Revd Rosemary Franklin acted as Diocesan Chaplain during 2020

The Trustees are elected by Diocesan Council on a Triennial basis. The period of office for these Trustees ends on 31st December 2021.

Financial Advisers

The charity's main bankers Changed Oct 2019

CAF Bank Ltd,
25 Kings Hill Avenue,
West Malling, Kent, ME19 4JQ

A deposit account is held with:

Central Board of Finance of the Church of England,
80, Cheapside
London EC2B 6DZ

The Independent Examiner is:

Andrew Nash
The Practice
7 The Southend
Ledbury
Herefordshire
HR8 2EY

Review of Financial Activities

The financial activities of the Charity are as disclosed in the attached accounts which have been prepared on a receipts and payments basis. The principal assets and liabilities are as set out in the accounts. The restricted funds are also detailed in the accounts.

Members' subscriptions for 2019 increased by the amount required from the parent organisation and enough to cover the increase in diocesan expenditure.

Our Diocesan Vision and Mission Statement remain the same as that of our parent Charity, as set out in the following statements:

Vision

Our vision is of a world where God's love is shown through loving, respectful and flourishing relationships. This is not a vague hope, but a goal we actively pursue by praying, campaigning and enabling.

Mission

We aim to show our Christian faith by the transformation of communities worldwide. We can do this through supporting strong relationships within the family and promoting reconciliation at all levels.

Values

There are more than four million members of Mothers' Union today in 84 countries around the world. Each member subscribes to the same values:

- We are firmly rooted in voluntary ethos centered on mutual respect and collaboration.
- Our governance, leadership and programmes are driven by and undertaken through members within their own communities worldwide.
- We are inclusive and work with people of all faiths and none

Our aims and objectives are:

- To encourage parents in their role to develop the faith of their children
- 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
- To promote and support married life

Membership

Our members are not all mothers, or even all women. They are single, married, parents, grandparents, or young adults just beginning to express their social conscience. Mothers' Union provides, for all four million members, a network through which they can serve Christ in their own community - through prayer, financial support and actively working at the grassroots level in programmes that meet local needs.

Beliefs:

- We believe in the value of each individual and their unique qualities
- We believe in the value of relationships. Jesus said, "Love the Lord your God with all your heart and all your soul and all your mind. This is the first and greatest commandment. And the second is like it: Love your neighbour as yourself."
- We believe in the value of the family in its many forms as a source of love and support for individuals and the basis for a caring community

Mothers' Union in Gloucester Diocese works mainly through the parochial structure of the Church of England, with groups existing in some local churches, or joint groups within a Deanery. Some of our members choose to be involved at Diocesan level.

Review of the Year 2020 in the Diocese of Gloucester

Like all Charities, Mothers' Union has suffered in many ways due to the Covid-19 pandemic. The organisation operated as normal during January, February and early March, with members meeting within their local groups, mostly on a monthly basis. Trustees met as required by our Constitution to receive financial updates and to plan for activities during the year. After complete lockdown in March 2020. Trustees met via Zoom as often as was necessary to comply with our legal obligation. Financially, the year has been disappointing as we have not been able to achieve any fundraising as members were not able to meet socially. It has been hard on local leaders in the Deaneries and Branches to engage with their members, since they were not allowed to meet together and many are of an age that they have no electronic communication. This will probably mean we will lose more members as a result of this than in a normal year. Loss of membership generally outnumbers members gained in a normal year.

Communities of Interest:

A) Faith

As a Christian organisation, prayer is fundamental to everything done in and through Mothers' Union. In March, the Trustees organised a Lady Day service in Gloucester Cathedral, including the Commissioning, by our Diocesan Bishop and Patron, Rt. Revd Rachel Treweek, of our Diocesan President Kay Hensley and the elected trustees.

Diocesan Retreats took place in March (day retreat at Nympsfield) and November (3 day retreat at Holland House). Quiet days were held in Deaneries in early June. A short service was held at the end of Mary Sumner Day (August 9th), a social gathering of all our members to celebrate the Founder of Mothers' Union.

Our Wave of Prayer takes place in early September and members arranged short services using the same format of praying for our linked Dioceses of Khartoum (South Sudan and Sudan), Dar es Salaam (Tanzania), Bari (Nigeria), Ilesa (Nigeria), Durgapur (North India) and Dornakal and Karnataka Central (South India).

In November, a Midday service was held at Gloucester Cathedral to mark the start of 16 Days of Activism against gender violence. This was led by our Chaplain Revd Katie Richardson and attended by our Bishop, together with members from across the Diocese and one visiting member from the West Indies.

Throughout the year, prayers are said at the start of each Diocesan, Deanery and local Branch meeting and Midday prayers are held at the Cathedral each month, when each Deanery hosts and leads the service in rotation.

Faith. 2020

Having become more accustomed to holding meetings on Zoom, it was decided to have our monthly Midday prayers on-line since we were unable to meet in person in the Cathedral. This has turned out to be very successful and many more members were able to join in that would attend regularly in person. However, the inability of many of our members to engage with electronic communication has meant they feel very distant and isolated from Mothers' Union.

B). Member Development (formerly Action & Outreach Unit)

Mothers' Union acts in various ways to support families and in order to do this we raise money locally by holding coffee mornings, afternoon teas and sales, to name but a few examples

1) In Gloucester, we follow the national initiative of providing holidays for families who are in need of a break away. This scheme is called Away From It All (AFIA) and locally we use the funds donated to this scheme to help as many families as possible, who would otherwise not have such enjoyment.

- 2) We provide wool and greeting cards to help prison workers who run craft classes. We have provided 'a cross in my pocket' for the chaplains to give out as they wish. Members also knit baby items and blankets for the local hospitals for premature babies or stillborn babies.
- 3) We organise and run a crèche each year to provide care for the young children of those being ordained as priests and deacons in Gloucester Cathedral.
- 4) Each Christmas and Easter cards are sent to our link Diocese around the world.

Member Development 2020

The usual activities were not possible to undertake during 2020, but we continued to keep members informed wherever and whenever possible about the work of Mothers' Union, both nationally and internationally.

C). Governance and Finance 2020

This committee met via Zoom at the same time as the Trustee meetings so that our obligation of legal compliance was met. Financial matters were discussed and a close eye kept on outgoing expenses with very little monies being received from Branches across the Diocese. Fortunately, due to reduced expenditure of paying salary to our Diocesan secretary (resigned December 2019), we have remained solvent.

Safeguarding, GDPR and Risk Assessment were all kept under review during the year.

Mothers' Union Enterprises (MUe) has been operating well during 2020, despite many difficulties as the volunteer responsible for this has engaged with members and supplied cards and goods, either by personal delivery or by post. For members unable to go shopping for cards and small gifts, this service was really appreciated.

D). Communications 2020

During 2020, communications with our members was more important than ever and with thanks to the volunteers who produce our Diocesan quarterly magazine "Roundabout" delivered to every member, we have achieved very good communication. Thanks are also due to a volunteer who oversees the Diocesan website, allowing members who are able to access this to be kept up to date.

The Mothers' Union in Gloucester Diocese continues to grow in fellowship, prayer and worship and gives much time and effort to promoting the Vision, Mission, Values and Beliefs of Mothers' Union.

There were no serious incidents to report during 2020

Trustee

Trustee

MOTHERS' UNION - DIOCESE OF GLOUCESTER

**ACCOUNTS FOR THE
YEAR ENDED 31st DECEMBER 2020**

Registered Charity No: 249912



01531 631380

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

YEAR ENDED 31st DECEMBER 2020

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

YEAR ENDED 31st DECEMBER 2020

TRUSTEES' APPROVAL

The accounts set out on pages 3 to 12 were reviewed and approved by the Trustees at their meeting on 14th May 2021 and signed on their behalf by:

Kay Hensley
Diocesan President

.....

Kate Thompson
Vice Diocesan President

.....

INTRODUCTION

These accounts are presented in the format required by the Statement of Recommended Practice, "*Accounting and Reporting by Charities*", published in March 2005 and updated by Regulations in May 2008.

Providing the Diocesan turnover, including the amalgamated Branches and Deaneries, remains below £250,000, there is no requirement to prepare a Consolidated Statement of Financial Activities. With the same proviso, the accounts can be prepared on a straightforward "receipts & payments" basis, without considering the inclusion of stock, debtors, creditors, and other matters which would need to be included if an "accruals" basis were adopted.

MOTHERS' UNION - DIOCESE OF GLOUCESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOTHERS' UNION - DIOCESE OF GLOUCESTER

I report on the accounts of Mothers' Union - Diocese of Gloucester, Charity number 249912, for the year ended 31st December 2020, which are set out on pages 3 to 12.

Respective responsibilities of the Trustees and examiner

As Trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed. It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Charities Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Charities Act; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Andrew Tannatt Nash FC14MA CGMA MBA

The Practice
7 The Southend
Ledbury

Herefordshire HR8 2EY

27th April 2021



MOTHERS' UNION - DIOCESE OF GLOUCESTER

BALANCE SHEET – 31st DECEMBER 2020

		2020	2019
	Note	£	£
CURRENT ASSETS			
Bank		18,416	10,350
Central Board of Finance			
Church of England Deposit			
Fund		26,939	26,825
General			
Branches:			
Bank		22,174	26,202
Cash		434	656
Deaneries:		-	0
Bank		863	958
Cash		24	24
		<u>68,850</u>	<u>65,013</u>
Comprising:			
Restricted Funds	8	45,275	43,465
Unrestricted Funds		<u>23,575</u>	<u>21,548</u>
		<u>68,850</u>	<u>65,013</u>

Represented by:

ACCUMULATED FUNDS - RESTRICTED

General - restricted

At 31 December 2019	7,142	6,877
Deficit for the year	<u>(3,151)</u>	<u>265</u>
	3,991	7,142

Indoor Members

At 31 December 2019	26	105
Surplus for the year	<u>423</u>	<u>(79)</u>
	450	26

Away From It All

At 31 December 2019	14,510	10,866
Surplus for the year	<u>4,015</u>	<u>3,644</u>
	<u>18,525</u>	<u>14,510</u>
carried forward	22,966	21,679

MOTHERS' UNION - DIOCESE OF GLOUCESTER

			2020		2019
	Note	£	£	£	£
brought forward			22,966		21,679
			-		-
Branches - restricted					
At 31st December 2019		21,787		22,261	
Deficit for the year		522		(474)	
Cinderford w Littledean Banner Fund		-		-	
	5		22,309		21,787
TOTAL RESTRICTED FUNDS	8		45,275		43,465
ACCUMULATED FUNDS - UNRESTRICTED					
General - unrestricted					
At 31st December 2019		15,266		16,427	
Surplus for the year		6,893		(1,161)	
			22,159		15,266
Branches - unrestricted					
At 31st December 2019		5,301		4,832	
Deficit for the year		(4,772)		469	
			530		5,301
Deaneries - unrestricted					
At 31st December 2019		981		1,447	
Deficit for the year		(95)		(466)	
			887		981
TOTAL UNRESTRICTED FUNDS			23,575		21,548
TOTAL ACCUMULATED FUNDS			68,850		65,013

ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities", published in March 2005, and subsequently updated by Regulations insofar as the provisions of the Statement and Regulations apply to these accounts.

The Balance Sheet consolidates the accounts of the Diocese and all the Branches and Deaneries on a line-by-line basis, insofar as the transactions of the Branches and Deaneries involve third parties. Transactions between the Branches, Deaneries and the Diocese are excluded, though are included as single transactions at the foot of the Statement on page 6.

Basis of accounting

The accounts are prepared on a Receipts and Payments basis.

Funds

A requirement of the Charities Act 2011 is to classify funds according to their type, as defined:

Endowment Funds

For example, Wills and Bequests, where the donor has instructed that the capital must remain intact, and that only the income can be spent. The Diocese doesn't have any such funds at present.

Restricted Funds

These funds may only be used for a particular purpose, for example, where donations are received for a specific project.

Unrestricted Funds

These are all funds which are not Endowment or Restricted. They may be of two types:

Designated - where the funds have been earmarked by the Administration Unit or the Trustees for a particular purpose. No designation has yet occurred.

General - where the funds can be used for the general expenses of Mothers' Union. These would include donations which have not been specifically restricted by the donor for a particular purpose.

MOTHERS' UNION - DIOCESE OF GLOUCESTER

		Receipts	Payments	Surplus/ (deficit) 2020	Surplus/ (deficit) 2019
	Note	£	£	£	£
GENERAL FUNDS					
Diocesan Fund (partly R)	1	16,589	10,004	6,585	(1,635)
Families First (R)		-	-	-	-
Trading (Note 2)	2	5,372	5,334	38	(9)
Speakers' travelling fund		-	-	-	(17)
Worldwide Programme (R)	3	3,420	3,420	-	-
Mary Sumner House (R)	4	13,703	13,703	(0)	-
Roundabout		1,656	1,037	619	765
Deficit on general funds		40,739	33,498	7,242	(896)
OTHER FUNDS					
Indoor Members (R)		584	161	423	(79)
Away From It All Scheme (R)		6,037	2,022	4,015	3,644
Count Your Blessings			3,283	(3,283)	
Benefice of Cinderford with Littledean(Banner)			217	(217)	
Branches (non-Deanery/Diocesan)	6	4,687	4,375	312	312
Deaneries (non-Diocesan)	7	0	11	(11)	405
TOTAL TRANSACTIONS WITH THIRD PARTIES		52,047	43,566	8,481	3,386
TRANSACTIONS WITHIN MU GLOUCESTER DIOCESE					
by Branches (on behalf of Deanery/Diocese) (partly R)	6	23,842	28,403	(4,561)	(4,561)
by Deaneries (on behalf of Diocese) (partly R)	7	23,514	23,598	(84)	(871)
TOTAL SURPLUS / (DEFICIT) FOR THE YEAR				3,836	(2,046)

RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31st DECEMBER 2020

R = Restricted Funds (see Note 8 on page 11)

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS - YEAR ENDED 31st DECEMBER 2020

1. DIOCESAN FUND

	Receipts	Payments	Surplus / (deficit) 2020	Surplus / (deficit) 2019
	£	£	£	£
Meetings - general	184	20	164	(38)
Trustees' expenses	-	-	-	(192)
Accountancy	-	1,818	(1,818)	(1,818)
Office postage	169	409	(240)	(30)
Office stationery and printing (R)	186	37	149	115
Office rent, telephone and power	-	3,657	(3,657)	(3,673)
Insurance	-	-	-	(991)
Donations	2,216	-	2,216	2,503
Discretionary funds and Trustee donations	-	20	(20)	-
Miscellaneous	-	1,717	(1,717)	(76)
Diocesan subscriptions	5,879	-	5,879	6,302
Repayment of tax from HMRC	4,246	-	4,246	1,794
Secretaries' payments	-	-	-	(4,680)
Treasurer's expenses	-	88	(88)	(172)
Diocesan President's expenses	-	295	(295)	(358)
Volunteers Expenses	-	31	(31)	-
Interest - Natwest	-	-	-	68
Interest - CBF C of E Deposit Fund	114	-	114	200
Office equipment	-	8	(8)	(354)
Retreats	30	30	-	(235)
Training	-	84	(84)	-
Belfast 2020	1775	0	1,775	-
AFIA Big Day	1790	1790	-	-
	<u>16,589</u>	<u>10,004</u>	<u>6,585</u>	<u>(1,635)</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2020

2. TRADING

In September 2020 Mothers' Union Enterprises Limited (MUE) refunded £611 (September 2019: £579) in respect of a share of profits from the sale of literature in 2019; this is included in these accounts. It is anticipated that in the summer of 2021 a refund will be received in respect of profits from the sale of literature in 2020. The amount has yet to be determined by MUE and this refund will be included in the 2021 accounts.

3. WORLDWIDE PROGRAMME

	2020	2019
	£	£
General Overseas Fund	3,089	4,507
- repayment of tax	311	118
Emergency relief fund	-	1,761
- repayment of tax	-	42
Britain & Ireland Project Fund	-	1,150
- repayment of tax	20	21
	<u>£3,420</u>	<u>£7,599</u>

4. MARY SUMNER HOUSE

	2020	2019
	£	£
General fund	583	217
Subscriptions	13,120	12,166
	<u>£13,703</u>	<u>£12,383</u>

5. RESTRICTED BRANCH FUNDS

It is estimated that closing branch funds include the following amounts, received by branches from members in the autumn of 2020, but not remitted to the Diocese until the spring of 2021. These amounts represent the opening and closing balances of Restricted Branch Funds on page 4.

	2020	2019
	£	£
Subscriptions	19,959	17,778
Roundabout subscriptions	1,370	1,516
Overseas boxes	980	2,493
	<u>£22,309</u>	<u>£21,787</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2020

6. SUMMARY OF BRANCH ANNUAL RETURNS

TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

	2020		2019	
	£	£	£	£
TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE				
Receipts				
Subscriptions (R)	20,523		19,603	
Fundraising	3,319		10,105	
	<u>23,842</u>		<u>29,708</u>	
Payments				
Report forms, Families First (partly R)	22,402		22,100	
Overseas Fund etc	5,321		9,838	
Fundraising costs	428		1,839	
Other (including levy)	252		252	
	<u>28,403</u>		<u>34,029</u>	
Deficit for the year		(4,561)		(4,321)

NON-DEANERY/DIOCESAN TRANSACTIONS

Receipts				
Fundraising	1,482		6,034	
Donations	1,504		2,502	
Interest	5		9	
Outings	252		2,366	
MU Enterprises sales	1,059		1,099	
Other	384		1,153	
	<u>4,687</u>		<u>13,163</u>	
Payments				
Fundraising costs	60		255	
Hall hire	1,423		2,183	
Refreshments	27		178	
Speakers' expenses	45		729	
Postage, stationery, branch leaders' expenses	363		391	
Outings	252		2,407	
MU Enterprises purchases	1,403		1,407	
Other	803		1,298	
	<u>4,375</u>		<u>8,848</u>	
Surplus for the year		312		4,316
NET SURPLUS/(DEFICIT) FOR THE YEAR				
		<u>(4,249)</u>		<u>(6)</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2020

7. SUMMARY OF DEANERY ANNUAL RETURNS

		2020	2019
	£	£	£
TRANSACTIONS ON BEHALF OF THE DIOCESE			
Receipts			
Subscriptions (R)	23,432	20,094	
Fundraising	83	1,480	
	<u>23,514</u>	<u>21,574</u>	
Payments			
Report forms (partly R)	23,448	20,094	
Overseas Fund etc	150	2,352	
Fundraising costs	-	-	
Other	-	-	
	<u>23,598</u>	<u>22,446</u>	
Surplus/(deficit) for the year		(84)	(871)
NON-DIOCESAN TRANSACTIONS			
Receipts			
Fundraising	-	119	
Donations	-	286	
MU Enterprises sales	-	-	
Outings	-	-	
Other	-	94	
	<u>-</u>	<u>498</u>	
Payments			
Fundraising costs	-	9	
Hall hire	10	50	
Refreshments	-	-	
Speakers' expenses	-	-	
Postage and stationery	-	10	
MU Enterprises purchases	-	-	
Outings	-	-	
Other	1	24	
	<u>11</u>	<u>93</u>	
Surplus/(deficit) for the year		(11)	405
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u>(95)</u>	<u>(466)</u>

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2020

8. RESTRICTED FUNDS

	Balance brought forward 01/01/20 £	Receipts £	Payments £	Balance carried forward 31/12/20 £
General Fund				
Diocesan Fund				
- office stationery and printing	1,656	186	(37)	1,805
- closed branches	644	-	-	644
- Action and Outreach - Parenting	1,513			1,513
- Count your Blessings	3,283	-	(3,283)	-
Families First	46	-	-	46
Worldwide Programme	-	3,420	(3,420)	-
Mary Sumner House	-	13,703	(13,703)	-
	7,142	17,309	(20,443)	4,008
Other Funds				
Indoor Members	26	584	(161)	449
Away From It All Scheme	14,510	6,037	(2,022)	18,525
	21,679	23,930	(22,626)	22,982
Branches - other restricted elements	21,787	20,523	(20,001)	22,309
Deaneries - restricted elements		23,432	(23,448)	(16)
	43,465	67,885	(66,075)	45,275

9. Expenses

Trustees are eligible to receive travel expenses. The total sum reimbursed in 2020 was £30.60.

MOTHERS' UNION - DIOCESE OF GLOUCESTER

**ACCOUNTS FOR THE
YEAR ENDED 31st DECEMBER 2020**

Registered Charity No: 249912



01531 631380

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

YEAR ENDED 31st DECEMBER 2020

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

YEAR ENDED 31st DECEMBER 2020

TRUSTEES' APPROVAL

The accounts set out on pages 3 to 12 were reviewed and approved by the Trustees at their meeting on 14th May 2021 and signed on their behalf by:

Kay Hensley
Diocesan President

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Kate Thompson
Vice Diocesan President

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INTRODUCTION

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOTHERS' UNION - DIOCESE OF GLOUCESTER

I report on the accounts of Mothers' Union - Diocese of Gloucester, Charity number 249912, for the year ended 31st December 2020, which are set out on pages 3 to 12.

Respective responsibilities of the Trustees and examiner

As Trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed. It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Charities Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Charities Act; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Andrew Tannatt Nash FC14MA CGMA MBA

The Practice
7 The Southend
Ledbury

Herefordshire HR8 2EY

27th April 2021



MOTHERS' UNION - DIOCESE OF GLOUCESTER

BALANCE SHEET – 31st DECEMBER 2020

		2020	2019
	Note	£	£
CURRENT ASSETS			
Bank		18,416	10,350
Central Board of Finance			
Church of England Deposit			
Fund		26,939	26,825
General			
Branches:			
Bank		22,174	26,202
Cash		434	656
Deaneries:		-	0
Bank		863	958
Cash		24	24
		<u>68,850</u>	<u>65,013</u>
Comprising:			
Restricted Funds	8	45,275	43,465
Unrestricted Funds		<u>23,575</u>	<u>21,548</u>
		<u>68,850</u>	<u>65,013</u>

Represented by:

ACCUMULATED FUNDS - RESTRICTED

General - restricted

At 31 December 2019	7,142	6,877
Deficit for the year	<u>(3,151)</u>	<u>265</u>
	3,991	7,142

Indoor Members

At 31 December 2019	26	105
Surplus for the year	<u>423</u>	<u>(79)</u>
	450	26

Away From It All

At 31 December 2019	14,510	10,866
Surplus for the year	<u>4,015</u>	<u>3,644</u>
	<u>18,525</u>	<u>14,510</u>
carried forward	22,966	21,679

MOTHERS' UNION - DIOCESE OF GLOUCESTER

			2020		2019
	Note	£	£	£	£
brought forward			22,966		21,679
			-		-
Branches - restricted					
At 31st December 2019		21,787		22,261	
Deficit for the year		522		(474)	
Cinderford w Littledean Banner Fund		-		-	
	5		22,309		21,787
TOTAL RESTRICTED FUNDS	8		45,275		43,465
ACCUMULATED FUNDS - UNRESTRICTED					
General - unrestricted					
At 31st December 2019		15,266		16,427	
Surplus for the year		6,893		(1,161)	
			22,159		15,266
Branches - unrestricted					
At 31st December 2019		5,301		4,832	
Deficit for the year		(4,772)		469	
			530		5,301
Deaneries - unrestricted					
At 31st December 2019		981		1,447	
Deficit for the year		(95)		(466)	
			887		981
TOTAL UNRESTRICTED FUNDS			23,575		21,548
TOTAL ACCUMULATED FUNDS			68,850		65,013

ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities", published in March 2005, and subsequently updated by Regulations insofar as the provisions of the Statement and Regulations apply to these accounts.

The Balance Sheet consolidates the accounts of the Diocese and all the Branches and Deaneries on a line-by-line basis, insofar as the transactions of the Branches and Deaneries involve third parties. Transactions between the Branches, Deaneries and the Diocese are excluded, though are included as single transactions at the foot of the Statement on page 6.

Basis of accounting

The accounts are prepared on a Receipts and Payments basis.

Funds

A requirement of the Charities Act 2011 is to classify funds according to their type, as defined:

Endowment Funds

For example, Wills and Bequests, where the donor has instructed that the capital must remain intact, and that only the income can be spent. The Diocese doesn't have any such funds at present.

Restricted Funds

These funds may only be used for a particular purpose, for example, where donations are received for a specific project.

Unrestricted Funds

These are all funds which are not Endowment or Restricted. They may be of two types:

Designated - where the funds have been earmarked by the Administration Unit or the Trustees for a particular purpose. No designation has yet occurred.

General - where the funds can be used for the general expenses of Mothers' Union. These would include donations which have not been specifically restricted by the donor for a particular purpose.

MOTHERS' UNION - DIOCESE OF GLOUCESTER

		Receipts	Payments	Surplus/ (deficit) 2020	Surplus/ (deficit) 2019
	Note	£	£	£	£
GENERAL FUNDS					
Diocesan Fund (partly R)	1	16,589	10,004	6,585	(1,635)
Families First (R)		-	-	-	-
Trading (Note 2)	2	5,372	5,334	38	(9)
Speakers' travelling fund		-	-	-	(17)
Worldwide Programme (R)	3	3,420	3,420	-	-
Mary Sumner House (R)	4	13,703	13,703	(0)	-
Roundabout		1,656	1,037	619	765
Deficit on general funds		40,739	33,498	7,242	(896)
OTHER FUNDS					
Indoor Members (R)		584	161	423	(79)
Away From It All Scheme (R)		6,037	2,022	4,015	3,644
Count Your Blessings			3,283	(3,283)	
Benefice of Cinderford with Littledean(Banner)			217	(217)	
Branches (non-Deanery/Diocesan)	6	4,687	4,375	312	312
Deaneries (non-Diocesan)	7	0	11	(11)	405
TOTAL TRANSACTIONS WITH THIRD PARTIES		52,047	43,566	8,481	3,386
TRANSACTIONS WITHIN MU GLOUCESTER DIOCESE					
by Branches (on behalf of Deanery/Diocese) (partly R)	6	23,842	28,403	(4,561)	(4,561)
by Deaneries (on behalf of Diocese) (partly R)	7	23,514	23,598	(84)	(871)
TOTAL SURPLUS / (DEFICIT) FOR THE YEAR				3,836	(2,046)

RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31st DECEMBER 2020

R = Restricted Funds (see Note 8 on page 11)

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS - YEAR ENDED 31st DECEMBER 2020

1. DIOCESAN FUND

	Receipts	Payments	Surplus / (deficit) 2020	Surplus / (deficit) 2019
	£	£	£	£
Meetings - general	184	20	164	(38)
Trustees' expenses	-	-	-	(192)
Accountancy	-	1,818	(1,818)	(1,818)
Office postage	169	409	(240)	(30)
Office stationery and printing (R)	186	37	149	115
Office rent, telephone and power	-	3,657	(3,657)	(3,673)
Insurance	-	-	-	(991)
Donations	2,216	-	2,216	2,503
Discretionary funds and Trustee donations	-	20	(20)	-
Miscellaneous	-	1,717	(1,717)	(76)
Diocesan subscriptions	5,879	-	5,879	6,302
Repayment of tax from HMRC	4,246	-	4,246	1,794
Secretaries' payments	-	-	-	(4,680)
Treasurer's expenses	-	88	(88)	(172)
Diocesan President's expenses	-	295	(295)	(358)
Volunteers Expenses	-	31	(31)	-
Interest - Natwest	-	-	-	68
Interest - CBF C of E Deposit Fund	114	-	114	200
Office equipment	-	8	(8)	(354)
Retreats	30	30	-	(235)
Training	-	84	(84)	-
Belfast 2020	1775	0	1,775	-
AFIA Big Day	1790	1790	-	-
	<u>16,589</u>	<u>10,004</u>	<u>6,585</u>	<u>(1,635)</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2020

2. TRADING

In September 2020 Mothers' Union Enterprises Limited (MUE) refunded £611 (September 2019: £579) in respect of a share of profits from the sale of literature in 2019; this is included in these accounts. It is anticipated that in the summer of 2021 a refund will be received in respect of profits from the sale of literature in 2020. The amount has yet to be determined by MUE and this refund will be included in the 2021 accounts.

3. WORLDWIDE PROGRAMME

	2020	2019
	£	£
General Overseas Fund	3,089	4,507
- repayment of tax	311	118
Emergency relief fund	-	1,761
- repayment of tax	-	42
Britain & Ireland Project Fund	-	1,150
- repayment of tax	20	21
	<u>£3,420</u>	<u>£7,599</u>

4. MARY SUMNER HOUSE

	2020	2019
	£	£
General fund	583	217
Subscriptions	13,120	12,166
	<u>£13,703</u>	<u>£12,383</u>

5. RESTRICTED BRANCH FUNDS

It is estimated that closing branch funds include the following amounts, received by branches from members in the autumn of 2020, but not remitted to the Diocese until the spring of 2021. These amounts represent the opening and closing balances of Restricted Branch Funds on page 4.

	2020	2019
	£	£
Subscriptions	19,959	17,778
Roundabout subscriptions	1,370	1,516
Overseas boxes	980	2,493
	<u>£22,309</u>	<u>£21,787</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2020

6. SUMMARY OF BRANCH ANNUAL RETURNS

TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

	2020		2019	
	£	£	£	£
TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE				
Receipts				
Subscriptions (R)	20,523		19,603	
Fundraising	3,319		10,105	
	<u>23,842</u>		<u>29,708</u>	
Payments				
Report forms, Families First (partly R)	22,402		22,100	
Overseas Fund etc	5,321		9,838	
Fundraising costs	428		1,839	
Other (including levy)	252		252	
	<u>28,403</u>		<u>34,029</u>	
Deficit for the year		(4,561)		(4,321)

NON-DEANERY/DIOCESAN TRANSACTIONS

Receipts				
Fundraising	1,482		6,034	
Donations	1,504		2,502	
Interest	5		9	
Outings	252		2,366	
MU Enterprises sales	1,059		1,099	
Other	384		1,153	
	<u>4,687</u>		<u>13,163</u>	
Payments				
Fundraising costs	60		255	
Hall hire	1,423		2,183	
Refreshments	27		178	
Speakers' expenses	45		729	
Postage, stationery, branch leaders' expenses	363		391	
Outings	252		2,407	
MU Enterprises purchases	1,403		1,407	
Other	803		1,298	
	<u>4,375</u>		<u>8,848</u>	
Surplus for the year		312		4,316
NET SURPLUS/(DEFICIT) FOR THE YEAR				
		<u>(4,249)</u>		<u>(6)</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2020

7. SUMMARY OF DEANERY ANNUAL RETURNS

		2020	2019
	£	£	£
TRANSACTIONS ON BEHALF OF THE DIOCESE			
Receipts			
Subscriptions (R)	23,432	20,094	
Fundraising	83	1,480	
	<u>23,514</u>	<u>21,574</u>	
Payments			
Report forms (partly R)	23,448	20,094	
Overseas Fund etc	150	2,352	
Fundraising costs	-	-	
Other	-	-	
	<u>23,598</u>	<u>22,446</u>	
Surplus/(deficit) for the year		(84)	(871)
NON-DIOCESAN TRANSACTIONS			
Receipts			
Fundraising	-	119	
Donations	-	286	
MU Enterprises sales	-	-	
Outings	-	-	
Other	-	94	
	<u>-</u>	<u>498</u>	
Payments			
Fundraising costs	-	9	
Hall hire	10	50	
Refreshments	-	-	
Speakers' expenses	-	-	
Postage and stationery	-	10	
MU Enterprises purchases	-	-	
Outings	-	-	
Other	1	24	
	<u>11</u>	<u>93</u>	
Surplus/(deficit) for the year		(11)	405
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u>(95)</u>	<u>(466)</u>

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2020

8. RESTRICTED FUNDS

	Balance brought forward 01/01/20 £	Receipts £	Payments £	Balance carried forward 31/12/20 £
General Fund				
Diocesan Fund				
- office stationery and printing	1,656	186	(37)	1,805
- closed branches	644	-	-	644
- Action and Outreach - Parenting	1,513			1,513
- Count your Blessings	3,283	-	(3,283)	-
Families First	46	-	-	46
Worldwide Programme	-	3,420	(3,420)	-
Mary Sumner House	-	13,703	(13,703)	-
	7,142	17,309	(20,443)	4,008
Other Funds				
Indoor Members	26	584	(161)	449
Away From It All Scheme	14,510	6,037	(2,022)	18,525
	21,679	23,930	(22,626)	22,982
Branches - other restricted elements	21,787	20,523	(20,001)	22,309
Deaneries - restricted elements		23,432	(23,448)	(16)
	43,465	67,885	(66,075)	45,275

9. Expenses

Trustees are eligible to receive travel expenses. The total sum reimbursed in 2020 was £30.60.