

MOTHERS' UNION – GLOUCESTER DIOCESE
Registered charity number 249912
TRUSTEES' ANNUAL REPORT –YEAR ENDED 31ST DECEMBER 2022

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 2021 the Board of Trustees, elected by Diocesan Council in October 2021, was as follows:

Mrs Doreen McLellan	-	Diocesan President
Mrs Olga Gibbons	-	Diocesan Vice-President
Mrs Kate Thompson	-	Diocesan Vice-President
Canon (Mrs) Margaret Edwards	-	Responsible for Governance and Finance
Mrs Pauline Farman	-	Responsible for Social Policy
Mrs Ruth Creighton	-	Responsible for MUenterprises
Mrs Rebecca Phillips	-	Responsible for Development
Mrs Brenda Davitt		
Mrs Kay Hensley	-	Responsible for Faith
Mrs Daphne Ellis		

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

Revd Liz Palin was appointed as Diocesan Chaplain in 2022

The Trustees are elected by Diocesan Council on a Triennial basis.
The period of office for these Trustees ends on 31st December 2024.

Financial Advisers

The charity's main bankers
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 2022 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 2022 in the Diocese of Gloucester

Like all Charities, Mothers' Union has continued to suffer in many ways due to the Covid-19 pandemic. Trustee meetings have returned to normal but restrictions have affected many branches meaning we have lost members. However, new members have been welcomed in over the past year.

Communities of Interest:

A) Faith

As a Christian organisation, prayer is fundamental to everything done in and through Mothers' Union.

A 3 day Retreat was arranged for November and 10 people attended. 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 trustees and attended by a small number of members.

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.

Having become more accustomed to holding meetings on Zoom, it was decided to continue to have our monthly Midday prayers on-line as well as meeting in person in the Cathedral.

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 respite (either as holiday or a day out) 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. We continued to keep members informed wherever and whenever possible about the work of Mothers' Union, both nationally and internationally.

5) We provide bags and basic toiletries, coffee cards and telephone sim cards for prisoners released from the local women's prison.

C). Governance and Finance

This committee met 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. Safeguarding, GDPR and Risk Assessment, including a Risk Register and compliance under Charity regulations, were all kept under review during the year.

Mothers' Union Enterprises (MUE) has been operating well during 2022, as the volunteer responsible for this has engaged with members and supplied cards and goods, either at meetings and events or by personal delivery or post.

D). Communications

Communications with our members is very important to us 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. We also use social media, using the Facebook platform, to remind members of the daily Wave of Prayer.

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 2022

Trustee

Trustee

MOTHERS' UNION - DIOCESE OF GLOUCESTER

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

Registered Charity No: 249912



01531 631380

www.thepracticeledbury.co.uk

MOTHERS' UNION - DIOCESE OF GLOUCESTER

YEAR ENDED 31st DECEMBER 2022

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

YEAR ENDED 31st DECEMBER 2022

TRUSTEES' APPROVAL

The accounts set out on pages 3 to 11 were reviewed and approved by the Trustees at their meeting on 24th May 2023 and signed on their behalf by:

Doreen McLellan

Diocesan President

.....

Olga Gibbons

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 2022, which are set out on pages 3 to 11.

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 FCMA CGMA MBA

The Practice
2 New Street
Ledbury
Herefordshire
HR8 2DX



20th March 2023

MOTHERS' UNION - DIOCESE OF GLOUCESTER

BALANCE SHEET – 31st DECEMBER 2022

		2022	2021
	Note	£	£
CURRENT ASSETS			
Bank		31,710	24,455
Central Board of Finance			
Church of England Deposit			
Fund		27,307	26,953
General			
Branches:			
Bank		21,739	19,870
Cash		1,036	749
Deaneries:		-	-
Bank		957	644
Cash		0	20
		<u>82,749</u>	<u>72,691</u>
Comprising:			
Restricted Funds	8	42,393	42,090
Unrestricted Funds		<u>40,356</u>	<u>30,601</u>
		<u>82,749</u>	<u>72,691</u>

Represented by:

ACCUMULATED FUNDS - RESTRICTED

General - restricted

At 31 December 2021	4,311	3,992
Surplus for the year	<u>51</u>	<u>319</u>
	4,362	4,311

Indoor Members

At 31 December 2021	450	449
Surplus for the year	<u>74</u>	<u>1</u>
	524	450

Away From It All

At 31 December 2021	15,920	18,525
Surplus for the year	<u>352</u>	<u>(2,605)</u>
	<u>16,272</u>	<u>15,920</u>
carried forward	21,158	20,681

MOTHERS' UNION - DIOCESE OF GLOUCESTER

		2022	2021
	Note	£	£
brought forward		21,158	20,681
		-	-
Branches - restricted			
At 31st December 2021		21,409	22,309
Deficit for the year		(174)	(900)
Cinderford w Littledean Banner Fund		-	-
5		<u>21,235</u>	<u>21,409</u>
TOTAL RESTRICTED FUNDS	8	<u>42,393</u>	<u>42,090</u>
ACCUMULATED FUNDS - UNRESTRICTED			
General - unrestricted			
At 31st December 2021		30,499	22,160
Surplus for the year		<u>7,131</u>	<u>8,339</u>
		37,630	30,499
Branches - unrestricted			
At 31st December 2021		(560)	529
Surplus for the year		<u>2,330</u>	<u>(1,089)</u>
		1,770	(560)
Deaneries - unrestricted			
At 31st December 2021		662	886
Surplus for the year		<u>294</u>	<u>(224)</u>
		956	662
TOTAL UNRESTRICTED FUNDS		<u>40,356</u>	<u>30,601</u>
TOTAL ACCUMULATED FUNDS		<u>82,749</u>	<u>72,691</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

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) 2022	Surplus/ (deficit) 2021
	Note	£	£	£	£
GENERAL FUNDS					
Diocesan Fund (partly R)	1	36,135	27,258	8,877	6,686
Families First (R)		-	-	-	-
Trading (Note 2)	2	7,633	9,379	(1,746)	1,590
Speakers' travelling fund		-	9	(9)	-
Worldwide Programme (R)	3	2,942	2,942	(0)	-
Mary Sumner House (R)	4	13,847	13,847	-	-
Roundabout		1,390	1,330	60	383
Deficit on general funds		61,947	54,765	7,181	8,659
OTHER FUNDS					
Indoor Members (R)		165	91	74	1
Away From It All Scheme (R)		1,362	1,010	352	(2,605)
Money Advice Service (R)		-	-	-	-
Count Your Blessings		-	-	-	-
Benefice of Cinderford with Littledean(Banner)		-	-	-	-
Branches (non-Deanery/Diocesan)	6	13,658	8,364	5,294	1,895
Deaneries (non-Diocesan)	7	154	75	79	(14)
TOTAL TRANSACTIONS WITH THIRD PARTIES		77,285	64,304	12,981	7,936
TRANSACTIONS WITHIN MU GLOUCESTER DIOCESE					
by Branches (on behalf of Deanery/Diocese) (partly R)	6	24,050	27,188	(3,138)	(3,884)
by Deaneries (on behalf of Diocese) (partly R)	7	16,224	16,009	215	(210)
TOTAL SURPLUS / (DEFICIT) FOR THE YEAR				10,058	3,842

RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31st DECEMBER 2022

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

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS - YEAR ENDED 31st DECEMBER 2022

1. DIOCESAN FUND

	Receipts	Payments	Surplus / (deficit) 2022	Surplus / (deficit) 2021
	£	£	£	£
Meetings	120	-	120	132
Trustees' expenses	-	229	(229)	(500)
Accountant's Fees	-	1,821	(1,821)	(1,818)
Office postage	14	181	(167)	69
Printing	90	39	51	153
Rent, Telephone & Electricity	-	3,935	(3,935)	(3,059)
Insurance	-	-	-	(430)
Donations	3,859	-	3,859	4,372
Discretionary funds and Trustee donations	-	-	-	-
Miscellaneous	-	-	-	-
Diocesan Subscriptions	8,036	-	8,036	7,592
Repayment of Tax	2,112	-	2,112	1,802
Secretaries' payments	-	-	-	-
Treasurers Expenses	-	129	(129)	(30)
Diocesan President's expenses	-	139	(139)	(192)
Interest CAF Bank	32	-	32	-
Interest CBF	355	-	355	14
Office equipment	-	176	(176)	(42)
Retreats	2,050	2,310	(260)	(1,600)
Training	-	-	-	-
Belfast 2020	-	-	-	-
Annual Outing	17,685	16,515	1,170	(150)
MU Raffle 2021	1,783	1,783	-	-
Closed Branches (R)	-	-	-	373
	<u>36,135</u>	<u>27,258</u>	<u>8,879</u>	<u>6,686</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2022

2. TRADING

In September 2022 Mothers' Union Enterprises Limited (MUE) refunded £613 (September 2021: £780) in respect of a share of profits from the sale of literature in 2021; this is included in these accounts. It is anticipated that in the summer of 2023 a refund will be received in respect of profits from the sale of literature in 2022. The amount has yet to be determined by MUE and this refund will be included in the 2023 accounts.

3. WORLDWIDE PROGRAMME

	2022	2021
	£	£
General Overseas Fund	2,284	1,883
- repayment of tax	106	112
Emergency relief fund	552	-
- repayment of tax	-	-
Britain & Ireland Project Fund	-	-
- repayment of tax	-	-
	<u>£2,942</u>	<u>£1,995</u>

4. MARY SUMNER HOUSE

	2022	2021
	£	£
General fund	349	370
Subscriptions	13,498	16,070
	<u>£13,847</u>	<u>£16,440</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 2022, but not remitted to the Diocese until the spring of 2023. These amounts represent the opening and closing balances of Restricted Branch Funds on page 4.

	2022	2021
	£	£
Subscriptions	18,502	18,420
Roundabout subscriptions	1,192	1,228
Overseas boxes	1,541	1,761
	<u>£21,235</u>	<u>£21,409</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2022

6. SUMMARY OF BRANCH ANNUAL RETURNS

TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

	2022		2021	
	£	£	£	£
Subscriptions (R)	20,553		19,976	
Fundraising	3,497		4,387	
	<u>24,050</u>		<u>24,363</u>	
Payments				
Report forms, Families First (partly R)	21,034		22,013	
Overseas Fund etc	5,241		5,789	
Fundraising costs	703		228	
Other (including levy)	210		217	
	<u>27,188</u>		<u>28,247</u>	
Deficit for the year		(3,138)		(3,884)

NON-DEANERY/DIOCESAN TRANSACTIONS

Receipts

Fundraising	6,708	2,797
Donations	3,235	1,847
Interest	5	5
Outings	1,095	473
MU Enterprises sales	1,640	1,500
Other	976	349
	<u>13,658</u>	<u>6,971</u>

Payments

Fundraising costs	691	713
Hall hire	1,525	474
Refreshments	135	61
Speakers' expenses	596	347
Postage, stationery, branch leaders' expenses	429	421
Outings	1,406	518
MU Enterprises purchases	1,795	1,690
Other	1,788	853
	<u>8,364</u>	<u>5,076</u>

Surplus for the year	5,294	1,895
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u>2,156</u>	<u>(1,989)</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2022

7. SUMMARY OF DEANERY ANNUAL RETURNS

TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

		2022	2021
	£	£	£
TRANSACTIONS ON BEHALF OF THE DIOCESE			
Receipts			
Subscriptions (R)	15,292	20,942	
Fundraising	932	206	
	<u>16,224</u>	<u>21,148</u>	
Payments			
Report forms (partly R)	15,292	21,148	
Overseas Fund etc	717	210	
Fundraising costs	-	-	
Other	-	-	
	<u>16,009</u>	<u>21,358</u>	
Surplus/(deficit) for the year		215	(210)
NON-DIOCESAN TRANSACTIONS			
Receipts			
	<u>154</u>	<u>-</u>	
Payments			
Fundraising costs	35	-	
Hall hire	40	10	
Speakers' expenses	-	4	
Other	-	-	
	<u>75</u>	<u>14</u>	
Surplus/(deficit) for the year		79	(14)
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u>294</u>	<u>(224)</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2022

8. RESTRICTED FUNDS

	Balance brought forward 01/01/22 £	Receipts £	Payments £	Balance carried forward 31/12/22 £
General Fund				
Diocesan Fund				
- office stationery and printing	1,958	90	(39)	2,009
- closed branches	1,017	-	-	1,017
- Action and Outreach - Parenting	1,513	-	-	1,513
- Count your Blessings	-	-	-	-
Families First	46	-	-	46
Worldwide Programme	-	2,942	(2,942)	-
Mary Sumner House	-	13,847	(13,847)	-
	<u>4,534</u>	<u>16,879</u>	<u>(16,828)</u>	<u>4,585</u>
Other Funds				
Indoor Members	450	165	(91)	524
Away From It All Scheme	15,919	1,362	(1,010)	16,271
	<u>20,903</u>	<u>18,406</u>	<u>(17,929)</u>	<u>21,380</u>
Branches - other restricted elements	21,409	20,553	(20,727)	21,235
Deaneries - restricted elements	(222)	15,292	(15,292)	(222)
	<u>42,090</u>	<u>54,251</u>	<u>(53,948)</u>	<u>42,393</u>

9. Expenses

Trustees are eligible to receive conference expenses and travel expenses. The total sum reimbursed in 2022 was £228.70

MOTHERS' UNION - DIOCESE OF GLOUCESTER

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2022

Registered Charity No: 249912



01531 631380

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

YEAR ENDED 31st DECEMBER 2022

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

YEAR ENDED 31st DECEMBER 2022

TRUSTEES' APPROVAL

The accounts set out on pages 3 to 11 were reviewed and approved by the Trustees at their meeting on 24th May 2023 and signed on their behalf by:

Doreen McLellan

Diocesan President

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Olga Gibbons

Vice Diocesan President

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INTRODUCTION:

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MOTHERS' UNION - DIOCESE OF GLOUCESTER

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- 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 FCMA CGMA MBA

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20th March 2023

MOTHERS' UNION - DIOCESE OF GLOUCESTER

BALANCE SHEET – 31st DECEMBER 2022

		2022	2021
	Note	£	£
CURRENT ASSETS			
Bank		31,710	24,455
Central Board of Finance			
Church of England Deposit			
Fund		27,307	26,953
General			
Branches:			
Bank		21,739	19,870
Cash		1,036	749
Deaneries:		-	-
Bank		957	644
Cash		0	20
		<u>82,749</u>	<u>72,691</u>
Comprising:			
Restricted Funds	8	42,393	42,090
Unrestricted Funds		<u>40,356</u>	<u>30,601</u>
		<u>82,749</u>	<u>72,691</u>

Represented by:

ACCUMULATED FUNDS - RESTRICTED

General - restricted

At 31 December 2021	4,311	3,992
Surplus for the year	<u>51</u>	<u>319</u>
	4,362	4,311

Indoor Members

At 31 December 2021	450	449
Surplus for the year	<u>74</u>	<u>1</u>
	524	450

Away From It All

At 31 December 2021	15,920	18,525
Surplus for the year	<u>352</u>	<u>(2,605)</u>
	<u>16,272</u>	<u>15,920</u>
carried forward	21,158	20,681

MOTHERS' UNION - DIOCESE OF GLOUCESTER

		2022	2021
	Note	£	£
brought forward		21,158	20,681
		-	-
Branches - restricted			
At 31st December 2021		21,409	22,309
Deficit for the year		(174)	(900)
Cinderford w Littledean Banner Fund		-	-
	5	<u>21,235</u>	<u>21,409</u>
TOTAL RESTRICTED FUNDS	8	<u><u>42,393</u></u>	<u><u>42,090</u></u>
ACCUMULATED FUNDS - UNRESTRICTED			
General - unrestricted			
At 31st December 2021		30,499	22,160
Surplus for the year		<u>7,131</u>	<u>8,339</u>
		37,630	30,499
Branches - unrestricted			
At 31st December 2021		(560)	529
Surplus for the year		<u>2,330</u>	<u>(1,089)</u>
		1,770	(560)
Deaneries - unrestricted			
At 31st December 2021		662	886
Surplus for the year		<u>294</u>	<u>(224)</u>
		<u>956</u>	<u>662</u>
TOTAL UNRESTRICTED FUNDS		<u><u>40,356</u></u>	<u><u>30,601</u></u>
TOTAL ACCUMULATED FUNDS		<u><u>82,749</u></u>	<u><u>72,691</u></u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

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) 2022	Surplus/ (deficit) 2021
	Note	£	£	£	£
GENERAL FUNDS					
Diocesan Fund (partly R)	1	36,135	27,258	8,877	6,686
Families First (R)		-	-	-	-
Trading (Note 2)	2	7,633	9,379	(1,746)	1,590
Speakers' travelling fund		-	9	(9)	-
Worldwide Programme (R)	3	2,942	2,942	(0)	-
Mary Sumner House (R)	4	13,847	13,847	-	-
Roundabout		1,390	1,330	60	383
Deficit on general funds		61,947	54,765	7,181	8,659
OTHER FUNDS					
Indoor Members (R)		165	91	74	1
Away From It All Scheme (R)		1,362	1,010	352	(2,605)
Money Advice Service (R)		-	-	-	-
Count Your Blessings		-	-	-	-
Benefice of Cinderford with Littledean(Banner)		-	-	-	-
Branches (non-Deanery/Diocesan)	6	13,658	8,364	5,294	1,895
Deaneries (non-Diocesan)	7	154	75	79	(14)
TOTAL TRANSACTIONS WITH THIRD PARTIES		77,285	64,304	12,981	7,936
TRANSACTIONS WITHIN MU GLOUCESTER DIOCESE					
by Branches (on behalf of Deanery/Diocese) (partly R)	6	24,050	27,188	(3,138)	(3,884)
by Deaneries (on behalf of Diocese) (partly R)	7	16,224	16,009	215	(210)
TOTAL SURPLUS / (DEFICIT) FOR THE YEAR				10,058	3,842

RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31st DECEMBER 2022

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

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS - YEAR ENDED 31st DECEMBER 2022

1. DIOCESAN FUND

	Receipts	Payments	Surplus / (deficit) 2022	Surplus / (deficit) 2021
	£	£	£	£
Meetings	120	-	120	132
Trustees' expenses	-	229	(229)	(500)
Accountant's Fees	-	1,821	(1,821)	(1,818)
Office postage	14	181	(167)	69
Printing	90	39	51	153
Rent, Telephone & Electricity	-	3,935	(3,935)	(3,059)
Insurance	-	-	-	(430)
Donations	3,859	-	3,859	4,372
Discretionary funds and Trustee donations	-	-	-	-
Miscellaneous	-	-	-	-
Diocesan Subscriptions	8,036	-	8,036	7,592
Repayment of Tax	2,112	-	2,112	1,802
Secretaries' payments	-	-	-	-
Treasurers Expenses	-	129	(129)	(30)
Diocesan President's expenses	-	139	(139)	(192)
Interest CAF Bank	32	-	32	-
Interest CBF	355	-	355	14
Office equipment	-	176	(176)	(42)
Retreats	2,050	2,310	(260)	(1,600)
Training	-	-	-	-
Belfast 2020	-	-	-	-
Annual Outing	17,685	16,515	1,170	(150)
MU Raffle 2021	1,783	1,783	-	-
Closed Branches (R)	-	-	-	373
	<u>36,135</u>	<u>27,258</u>	<u>8,879</u>	<u>6,686</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2022

2. TRADING

In September 2022 Mothers' Union Enterprises Limited (MUE) refunded £613 (September 2021: £780) in respect of a share of profits from the sale of literature in 2021; this is included in these accounts. It is anticipated that in the summer of 2023 a refund will be received in respect of profits from the sale of literature in 2022. The amount has yet to be determined by MUE and this refund will be included in the 2023 accounts.

3. WORLDWIDE PROGRAMME

	2022	2021
	£	£
General Overseas Fund	2,284	1,883
- repayment of tax	106	112
Emergency relief fund	552	-
- repayment of tax	-	-
Britain & Ireland Project Fund	-	-
- repayment of tax	-	-
	<u>£2,942</u>	<u>£1,995</u>

4. MARY SUMNER HOUSE

	2022	2021
	£	£
General fund	349	370
Subscriptions	13,498	16,070
	<u>£13,847</u>	<u>£16,440</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 2022, but not remitted to the Diocese until the spring of 2023. These amounts represent the opening and closing balances of Restricted Branch Funds on page 4.

	2022	2021
	£	£
Subscriptions	18,502	18,420
Roundabout subscriptions	1,192	1,228
Overseas boxes	1,541	1,761
	<u>£21,235</u>	<u>£21,409</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2022

6. SUMMARY OF BRANCH ANNUAL RETURNS

TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

	2022		2021	
	£	£	£	£
Subscriptions (R)	20,553		19,976	
Fundraising	3,497		4,387	
	<u>24,050</u>		<u>24,363</u>	
Payments				
Report forms, Families First (partly R)	21,034		22,013	
Overseas Fund etc	5,241		5,789	
Fundraising costs	703		228	
Other (including levy)	210		217	
	<u>27,188</u>		<u>28,247</u>	
Deficit for the year		(3,138)		(3,884)

NON-DEANERY/DIOCESAN TRANSACTIONS

Receipts

Fundraising	6,708	2,797
Donations	3,235	1,847
Interest	5	5
Outings	1,095	473
MU Enterprises sales	1,640	1,500
Other	976	349
	<u>13,658</u>	<u>6,971</u>

Payments

Fundraising costs	691	713
Hall hire	1,525	474
Refreshments	135	61
Speakers' expenses	596	347
Postage, stationery, branch leaders' expenses	429	421
Outings	1,406	518
MU Enterprises purchases	1,795	1,690
Other	1,788	853
	<u>8,364</u>	<u>5,076</u>

Surplus for the year	5,294	1,895
NET SURPLUS/(DEFICIT) FOR THE YEAR	<u>2,156</u>	<u>(1,989)</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2022

7. SUMMARY OF DEANERY ANNUAL RETURNS

TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

		2022	2021
	£	£	£
TRANSACTIONS ON BEHALF OF THE DIOCESE			
Receipts			
Subscriptions (R)	15,292	20,942	
Fundraising	932	206	
	<u>16,224</u>	<u>21,148</u>	
Payments			
Report forms (partly R)	15,292	21,148	
Overseas Fund etc	717	210	
Fundraising costs	-	-	
Other	-	-	
	<u>16,009</u>	<u>21,358</u>	
Surplus/(deficit) for the year		215	(210)
NON-DIOCESAN TRANSACTIONS			
Receipts			
	<u>154</u>	<u>-</u>	
Payments			
Fundraising costs	35	-	
Hall hire	40	10	
Speakers' expenses	-	4	
Other	-	-	
	<u>75</u>	<u>14</u>	
Surplus/(deficit) for the year		79	(14)
NET SURPLUS/(DEFICIT) FOR THE YEAR		<u>294</u>	<u>(224)</u>

MOTHERS' UNION - DIOCESE OF GLOUCESTER

NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2022

8. RESTRICTED FUNDS

	Balance brought forward 01/01/22 £	Receipts £	Payments £	Balance carried forward 31/12/22 £
General Fund				
Diocesan Fund				
- office stationery and printing	1,958	90	(39)	2,009
- closed branches	1,017	-	-	1,017
- Action and Outreach - Parenting	1,513	-	-	1,513
- Count your Blessings	-	-	-	-
Families First	46	-	-	46
Worldwide Programme	-	2,942	(2,942)	-
Mary Sumner House	-	13,847	(13,847)	-
	<u>4,534</u>	<u>16,879</u>	<u>(16,828)</u>	<u>4,585</u>
Other Funds				
Indoor Members	450	165	(91)	524
Away From It All Scheme	15,919	1,362	(1,010)	16,271
	<u>20,903</u>	<u>18,406</u>	<u>(17,929)</u>	<u>21,380</u>
Branches - other restricted elements	21,409	20,553	(20,727)	21,235
Deaneries - restricted elements	(222)	15,292	(15,292)	(222)
	<u>42,090</u>	<u>54,251</u>	<u>(53,948)</u>	<u>42,393</u>

9. Expenses

Trustees are eligible to receive conference expenses and travel expenses. The total sum reimbursed in 2022 was £228.70