

**MOTHERS' UNION – GLOUCESTER DIOCESE**  
**Registered charity number 249912**  
**TRUSTEES' ANNUAL REPORT –YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**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](mailto:info@mugloucester.org.uk)

The Patron is the Lord Bishop of Gloucester.

**The Board of Trustees**

In 2023 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 – Died in office in 2023
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 2023 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 2023 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 7 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 continue to be held in the cathedral on 10 occasions in the year (not August or December), when each Deanery hosts and leads the service in rotation.

#### **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, often working with local charities.

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 2023, 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 2023.

Trustee .....

Trustee .....

# **MOTHERS' UNION - DIOCESE OF GLOUCESTER**

## **ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023**

**Registered Charity No: 249912**



**01531 631380**

**[www.thepracticeledbury.co.uk](http://www.thepracticeledbury.co.uk)**

**MOTHERS' UNION - DIOCESE OF GLOUCESTER**

**YEAR ENDED 31st DECEMBER 2023**

**CONTENTS:**

Page

1	Trustees' Approval and Introduction
2	Independent Examiner's Report
3 and 4	Balance Sheet
5	Accounting Policies
6	Receipts and Payments Account
7 to 11	Notes on the accounts

**MOTHERS' UNION - DIOCESE OF GLOUCESTER**

**YEAR ENDED 31st DECEMBER 2023**

**TRUSTEES' APPROVAL**

The accounts set out on pages 3 to 11 were reviewed and approved by the Trustees at their meeting on 13<sup>th</sup> March 2024 and signed on their behalf by:

**Doreen McLellan**  
Diocesan President

.....

**Margaret Edwards**  
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 2023, 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.

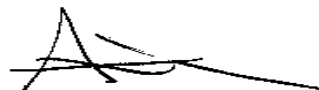
#### **Independent examiner's statement**

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



28<sup>th</sup> February 2024

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## BALANCE SHEET – 31st DECEMBER 2023

		2023	2022
	Note	£	£
<b>CURRENT ASSETS</b>			
Bank		34,272	31,710
Central Board of Finance			
Church of England Deposit			
Fund		28,182	27,307
General			
Branches:			
Bank		21,548	21,739
Cash		740	1,036
Deaneries:		-	-
Bank		1,104	957
Cash		12	0
		<u>85,858</u>	<u>82,749</u>
Comprising:			
Restricted Funds	8	42,611	42,393
Unrestricted Funds		<u>43,247</u>	<u>40,356</u>
		<u>85,858</u>	<u>82,749</u>

Represented by:

### ACCUMULATED FUNDS - RESTRICTED

#### General - restricted

At 31 December 2022	4,362	4,311
Surplus for the year	<u>22</u>	<u>51</u>
	4,384	4,362

#### Indoor Members

At 31 December 2022	524	450
Surplus for the year	<u>199</u>	<u>74</u>
	723	524

#### Away From It All

At 31 December 2022	16,272	15,920
Surplus for the year	<u>(756)</u>	<u>352</u>
	15,516	16,272
carried forward	20,623	21,158

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

		2023	2022
	Note	£	£
brought forward		20,623	21,158
		-	-
<b>Branches - restricted</b>			
At 31st December 2022		21,235	21,409
Deficit for the year		753	(174)
Cinderford w Littledean Banner Fund		-	-
	5	<u>21,988</u>	<u>21,235</u>
<b>TOTAL RESTRICTED FUNDS</b>	8	<u><u>42,611</u></u>	<u><u>42,393</u></u>
<b>ACCUMULATED FUNDS - UNRESTRICTED</b>			
<b>General - unrestricted</b>			
At 31st December 2022		37,630	30,499
Surplus for the year		<u>3,971</u>	<u>7,131</u>
		41,601	37,630
<b>Branches - unrestricted</b>			
At 31st December 2022		1770	(560)
Surplus for the year		<u>(1,240)</u>	<u>2,330</u>
		530	1,770
<b>Deaneries - unrestricted</b>			
At 31st December 2022		956	662
Surplus for the year		<u>160</u>	<u>294</u>
		<u>1,116</u>	<u>956</u>
<b>TOTAL UNRESTRICTED FUNDS</b>		<u><u>43,247</u></u>	<u><u>40,356</u></u>
<b>TOTAL ACCUMULATED FUNDS</b>		<u><u>85,858</u></u>	<u><u>82,749</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) 2023	Surplus/ (deficit) 2022
	Note	£	£	£	£
<b>GENERAL FUNDS</b>					
Diocesan Fund (partly R)	1	15,441	11,651	3,790	8,877
Families First (R)		-	-	-	-
Trading (Note 2)	2	10,081	8,830	1,252	(1,746)
Speakers' travelling fund		-	66	(66)	(9)
Worldwide Programme (R)	3	5,123	5,123	-	-
Mary Sumner House (R)	4	15,455	15,455	-	-
Roundabout		1,314	2,296	(982)	60
<b>Deficit on general funds</b>		<b>47,414</b>	<b>43,420</b>	<b>3,994</b>	<b>7,181</b>
<b>OTHER FUNDS</b>					
<b>Indoor Members (R)</b>		<b>245</b>	<b>46</b>	<b>199</b>	<b>74</b>
<b>Away From It All Scheme (R)</b>		<b>1,739</b>	<b>2,495</b>	<b>(756)</b>	<b>352</b>
<b>Money Advice Service (R)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Count Your Blessings</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Benefice of Cinderford with Littledean(Banner)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Branches (non-Deanery/Diocesan)</b>	6	<b>12,165</b>	<b>7,709</b>	<b>4,456</b>	<b>5,294</b>
<b>Deaneries (non-Diocesan)</b>	7	<b>0</b>	<b>188</b>	<b>(188)</b>	<b>79</b>
<b>TOTAL TRANSACTIONS WITH THIRD PARTIES</b>		<b>61,563</b>	<b>53,858</b>	<b>7,704</b>	<b>12,981</b>
<b>TRANSACTIONS WITHIN MU GLOUCESTER DIOCESE</b>					
by Branches (on behalf of Deanery/Diocese) (partly R)	6	25,463	30,406	(4,943)	(3,138)
by Deaneries (on behalf of Diocese) (partly R)	7	13,892	13,544	348	215
<b>TOTAL SURPLUS / (DEFICIT) FOR THE YEAR</b>				<b>3,109</b>	<b>10,058</b>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31st DECEMBER 2023

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

### NOTES ON THE ACCOUNTS - YEAR ENDED 31st DECEMBER 2023

#### 1. DIOCESAN FUND

			Surplus / (deficit) 2023	Surplus / (deficit) 2022
	Receipts	Payments		
	£	£	£	£
Meetings	116	-	116	120
Annual Service	333	333	-	-
Trustees' expenses	-	-	-	(229)
Accountant's Fees	-	1,830	(1,830)	(1,821)
Office postage	14	120	(105)	(167)
Printing	87	65	22	51
Rent, Telephone & Electricity	-	4,232	(4,232)	(3,935)
Insurance	-	450	(450)	-
Donations	2,605	-	2,605	3,859
Miscellaneous	-	-	-	-
Diocesan Subscriptions	6,058	-	6,058	8,036
Repayment of Tax	2,127	-	2,127	2,112
Secretaries' payments	-	-	-	-
Treasurers Expenses	-	160	(160)	(129)
Diocesan President's expenses	-	109	(109)	(139)
Interest CAF Bank	78	-	78	32
Interest CBF	875	-	875	355
Office equipment	-	946	(946)	(176)
Retreats	1,550	1,610	(60)	(260)
Training	-	-	-	-
Annual Outing	-	-	-	1,170
MU Raffle 2023	1,597	1,597	-	-
Discretionary Funds & Trustee Donations	-	200	(200)	-
	15,441	11,651	3,789	8,879

## MOTHERS' UNION - DIOCESE OF GLOUCESTER

### NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31<sup>st</sup> DECEMBER 2023

#### 2. TRADING

In September 2023 Mothers' Union Enterprises Limited (MUE) refunded £1,037 (September 2022: £613) 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 2024 a refund will be received in respect of profits from the sale of literature in 2023. The amount has yet to be determined by MUE and this refund will be included in the 2024 accounts.

#### 3. WORLDWIDE PROGRAMME

	2023	2022
	£	£
General Overseas Fund	4,495	2,284
- repayment of tax	27	106
Emergency relief fund	600	552
- repayment of tax	-	-
	<u>£5,123</u>	<u>£2,942</u>

#### 4. MARY SUMNER HOUSE

	2023	2022
	£	£
General fund	508	349
Subscriptions	14,947	13,498
	<u>£15,455</u>	<u>£13,847</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 2023, but not remitted to the Diocese until the spring of 2024. These amounts represent the opening and closing balances of Restricted Branch Funds on page 4.

	2023	2022
	£	£
Subscriptions	18,348	18,502
Roundabout subscriptions	1,112	1,192
Overseas boxes	2,528	1,541
	<u>£21,988</u>	<u>£21,235</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2023

### 6. SUMMARY OF BRANCH ANNUAL RETURNS

#### TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

	2023		2022	
	£	£	£	£
Subscriptions (R)	20,122		20,553	
Fundraising	5,341		3,497	
	<u>25,463</u>		<u>24,050</u>	
<b>Payments</b>				
Report forms, Families First (partly R)	22,195		21,034	
Overseas Fund etc	7,719		5,241	
Fundraising costs	289		703	
Other (including levy)	203		210	
	<u>30,406</u>		<u>27,188</u>	
<b>Deficit for the year</b>		(4,943)		(3,138)

#### NON-DEANERY/DIOCESAN TRANSACTIONS

##### Receipts

Fundraising	6,176	6,708
Donations	3,054	3,235
Interest	24	5
Outings	1,271	1,095
MU Enterprises sales	1,406	1,640
Other	234	976
	<u>12,165</u>	<u>13,658</u>

##### Payments

Fundraising costs	698	691
Hall hire	1,883	1,525
Refreshments	170	135
Speakers' expenses	421	596
Postage, stationery, branch leaders' expenses	506	429
Outings	1,524	1,406
MU Enterprises purchases	1,837	1,795
Other	669	1,788
	<u>7,709</u>	<u>8,364</u>

<b>Surplus for the year</b>	<u>4,456</u>	<u>5,294</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u>(487)</u>	<u>2,156</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2023

### 7. SUMMARY OF DEANERY ANNUAL RETURNS

#### TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

		2023	2022
	£	£	£
<b>TRANSACTIONS ON BEHALF OF THE DIOCESE</b>			
<b>Receipts</b>			
Subscriptions (R)	13,179	15,292	
Fundraising	713	932	
	<u>13,892</u>	<u>16,224</u>	
<b>Payments</b>			
Report forms (partly R)	13,179	15,292	
Overseas Fund etc	140	717	
Fundraising costs	-	-	
Other	225	-	
	<u>13,544</u>	<u>16,009</u>	
<b>Surplus/(deficit) for the year</b>		348	215
<b>NON-DIOCESAN TRANSACTIONS</b>			
<b>Receipts</b>			
	<u>-</u>	<u>154</u>	
<b>Payments</b>			
Fundraising costs	164	35	
Hall hire	24	40	
Speakers' expenses	-	-	
Other	-	-	
	<u>188</u>	<u>75</u>	
<b>Surplus/(deficit) for the year</b>		188	79
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>160</u>	<u>294</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2023

### 8. RESTRICTED FUNDS

	Balance brought forward 01/01/23 £	Receipts £	Payments £	Balance carried forward 31/12/23 £
<b>General Fund</b>				
<b>Diocesan Fund</b>				
- office stationery and printing	2,009	87	(65)	2,031
- closed branches	1,017	-	-	1,017
- Action and Outreach - Parenting	1,513	-	-	1,513
- Count your Blessings	-	-	-	-
Families First	46	-	-	46
Worldwide Programme	-	5,123	(5,123)	-
Mary Sumner House	-	15,455	(15,455)	-
	4,585	20,665	(20,643)	4,607
<b>Other Funds</b>				
Indoor Members	524	245	(46)	723
Away From It All Scheme	16,271	1,739	(2,495)	15,515
	21,380	22,649	(23,184)	20,845
Branches - other restricted elements	21,235	20,122	(19,369)	21,988
Deaneries - restricted elements	(222)	13,179	(13,179)	(222)
	42,393	55,950	(55,732)	42,611

### 9. Expenses

Trustees are eligible to receive conference expenses and travel expenses. The total sum reimbursed in 2023 was £84 for conference fees and £90.30 mileage.

# **MOTHERS' UNION - DIOCESE OF GLOUCESTER**

## **ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2023**

**Registered Charity No: 249912**



**01531 631380**

**[www.thepracticeledbury.co.uk](http://www.thepracticeledbury.co.uk)**

**MOTHERS' UNION - DIOCESE OF GLOUCESTER**

**YEAR ENDED 31st DECEMBER 2023**

**CONTENTS:**

Page

1	Trustees' Approval and Introduction
2	Independent Examiner's Report
3 and 4	Balance Sheet
5	Accounting Policies
6	Receipts and Payments Account
7 to 11	Notes on the accounts

**MOTHERS' UNION - DIOCESE OF GLOUCESTER**

**YEAR ENDED 31st DECEMBER 2023**

**TRUSTEES' APPROVAL**

The accounts set out on pages 3 to 11 were reviewed and approved by the Trustees at their meeting on 13<sup>th</sup> March 2024 and signed on their behalf by:

**Doreen McLellan**  
Diocesan President

.....

**Margaret Edwards**  
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 2023, 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



28<sup>th</sup> February 2024

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## BALANCE SHEET – 31st DECEMBER 2023

		2023	2022
	Note	£	£
<b>CURRENT ASSETS</b>			
Bank		34,272	31,710
Central Board of Finance			
Church of England Deposit			
Fund		28,182	27,307
General			
Branches:			
Bank		21,548	21,739
Cash		740	1,036
Deaneries:		-	-
Bank		1,104	957
Cash		12	0
		<u>85,858</u>	<u>82,749</u>
Comprising:			
Restricted Funds	8	42,611	42,393
Unrestricted Funds		<u>43,247</u>	<u>40,356</u>
		<u>85,858</u>	<u>82,749</u>

Represented by:

## ACCUMULATED FUNDS - RESTRICTED

### General - restricted

At 31 December 2022	4,362	4,311
Surplus for the year	<u>22</u>	<u>51</u>
	4,384	4,362

### Indoor Members

At 31 December 2022	524	450
Surplus for the year	<u>199</u>	<u>74</u>
	723	524

### Away From It All

At 31 December 2022	16,272	15,920
Surplus for the year	<u>(756)</u>	<u>352</u>
	15,516	16,272
carried forward	20,623	21,158

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

		2023	2022
	Note	£	£
brought forward		20,623	21,158
		-	-
<b>Branches - restricted</b>			
At 31st December 2022		21,235	21,409
Deficit for the year		753	(174)
Cinderford w Littledean Banner Fund		-	-
	5	<u>21,988</u>	<u>21,235</u>
<b>TOTAL RESTRICTED FUNDS</b>	8	<u><u>42,611</u></u>	<u><u>42,393</u></u>
<b>ACCUMULATED FUNDS - UNRESTRICTED</b>			
<b>General - unrestricted</b>			
At 31st December 2022		37,630	30,499
Surplus for the year		<u>3,971</u>	<u>7,131</u>
		41,601	37,630
<b>Branches - unrestricted</b>			
At 31st December 2022		1770	(560)
Surplus for the year		<u>(1,240)</u>	<u>2,330</u>
		530	1,770
<b>Deaneries - unrestricted</b>			
At 31st December 2022		956	662
Surplus for the year		<u>160</u>	<u>294</u>
		<u>1,116</u>	<u>956</u>
<b>TOTAL UNRESTRICTED FUNDS</b>		<u><u>43,247</u></u>	<u><u>40,356</u></u>
<b>TOTAL ACCUMULATED FUNDS</b>		<u><u>85,858</u></u>	<u><u>82,749</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) 2023	Surplus/ (deficit) 2022
	Note	£	£	£	£
<b>GENERAL FUNDS</b>					
Diocesan Fund (partly R)	1	15,441	11,651	3,790	8,877
Families First (R)		-	-	-	-
Trading (Note 2)	2	10,081	8,830	1,252	(1,746)
Speakers' travelling fund		-	66	(66)	(9)
Worldwide Programme (R)	3	5,123	5,123	-	-
Mary Sumner House (R)	4	15,455	15,455	-	-
Roundabout		1,314	2,296	(982)	60
<b>Deficit on general funds</b>		<b>47,414</b>	<b>43,420</b>	<b>3,994</b>	<b>7,181</b>
<b>OTHER FUNDS</b>					
<b>Indoor Members (R)</b>		<b>245</b>	<b>46</b>	<b>199</b>	<b>74</b>
<b>Away From It All Scheme (R)</b>		<b>1,739</b>	<b>2,495</b>	<b>(756)</b>	<b>352</b>
<b>Money Advice Service (R)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Count Your Blessings</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Benefice of Cinderford with Littledean(Banner)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Branches (non-Deanery/Diocesan)</b>	6	<b>12,165</b>	<b>7,709</b>	<b>4,456</b>	<b>5,294</b>
<b>Deaneries (non-Diocesan)</b>	7	<b>0</b>	<b>188</b>	<b>(188)</b>	<b>79</b>
<b>TOTAL TRANSACTIONS WITH THIRD PARTIES</b>		<b>61,563</b>	<b>53,858</b>	<b>7,704</b>	<b>12,981</b>
<b>TRANSACTIONS WITHIN MU GLOUCESTER DIOCESE</b>					
by Branches (on behalf of Deanery/Diocese) (partly R)	6	25,463	30,406	(4,943)	(3,138)
by Deaneries (on behalf of Diocese) (partly R)	7	13,892	13,544	348	215
<b>TOTAL SURPLUS / (DEFICIT) FOR THE YEAR</b>				<b>3,109</b>	<b>10,058</b>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31st DECEMBER 2023

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

## NOTES ON THE ACCOUNTS - YEAR ENDED 31st DECEMBER 2023

### 1. DIOCESAN FUND

			Surplus / (deficit) 2023	Surplus / (deficit) 2022
	Receipts	Payments		
	£	£	£	£
Meetings	116	-	116	120
Annual Service	333	333	-	-
Trustees' expenses	-	-	-	(229)
Accountant's Fees	-	1,830	(1,830)	(1,821)
Office postage	14	120	(105)	(167)
Printing	87	65	22	51
Rent, Telephone & Electricity	-	4,232	(4,232)	(3,935)
Insurance	-	450	(450)	-
Donations	2,605	-	2,605	3,859
Miscellaneous	-	-	-	-
Diocesan Subscriptions	6,058	-	6,058	8,036
Repayment of Tax	2,127	-	2,127	2,112
Secretaries' payments	-	-	-	-
Treasurers Expenses	-	160	(160)	(129)
Diocesan President's expenses	-	109	(109)	(139)
Interest CAF Bank	78	-	78	32
Interest CBF	875	-	875	355
Office equipment	-	946	(946)	(176)
Retreats	1,550	1,610	(60)	(260)
Training	-	-	-	-
Annual Outing	-	-	-	1,170
MU Raffle 2023	1,597	1,597	-	-
Discretionary Funds & Trustee Donations	-	200	(200)	-
	15,441	11,651	3,789	8,879

## MOTHERS' UNION - DIOCESE OF GLOUCESTER

### NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31<sup>st</sup> DECEMBER 2023

#### 2. TRADING

In September 2023 Mothers' Union Enterprises Limited (MUE) refunded £1,037 (September 2022: £613) 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 2024 a refund will be received in respect of profits from the sale of literature in 2023. The amount has yet to be determined by MUE and this refund will be included in the 2024 accounts.

#### 3. WORLDWIDE PROGRAMME

	2023	2022
	£	£
General Overseas Fund	4,495	2,284
- repayment of tax	27	106
Emergency relief fund	600	552
- repayment of tax	-	-
	<u>£5,123</u>	<u>£2,942</u>

#### 4. MARY SUMNER HOUSE

	2023	2022
	£	£
General fund	508	349
Subscriptions	14,947	13,498
	<u>£15,455</u>	<u>£13,847</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 2023, but not remitted to the Diocese until the spring of 2024. These amounts represent the opening and closing balances of Restricted Branch Funds on page 4.

	2023	2022
	£	£
Subscriptions	18,348	18,502
Roundabout subscriptions	1,112	1,192
Overseas boxes	2,528	1,541
	<u>£21,988</u>	<u>£21,235</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2023

### 6. SUMMARY OF BRANCH ANNUAL RETURNS

#### TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

	2023		2022	
	£	£	£	£
Subscriptions (R)	20,122		20,553	
Fundraising	5,341		3,497	
	<u>25,463</u>		<u>24,050</u>	
<b>Payments</b>				
Report forms, Families First (partly R)	22,195		21,034	
Overseas Fund etc	7,719		5,241	
Fundraising costs	289		703	
Other (including levy)	203		210	
	<u>30,406</u>		<u>27,188</u>	
<b>Deficit for the year</b>		(4,943)		(3,138)

#### NON-DEANERY/DIOCESAN TRANSACTIONS

##### Receipts

Fundraising	6,176	6,708
Donations	3,054	3,235
Interest	24	5
Outings	1,271	1,095
MU Enterprises sales	1,406	1,640
Other	234	976
	<u>12,165</u>	<u>13,658</u>

##### Payments

Fundraising costs	698	691
Hall hire	1,883	1,525
Refreshments	170	135
Speakers' expenses	421	596
Postage, stationery, branch leaders' expenses	506	429
Outings	1,524	1,406
MU Enterprises purchases	1,837	1,795
Other	669	1,788
	<u>7,709</u>	<u>8,364</u>

<b>Surplus for the year</b>	<u>4,456</u>	<u>5,294</u>
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<u>(487)</u>	<u>2,156</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2023

### 7. SUMMARY OF DEANERY ANNUAL RETURNS

#### TRANSACTIONS ON BEHALF OF THE DEANERY/DIOCESE

		2023	2022
	£	£	£
<b>TRANSACTIONS ON BEHALF OF THE DIOCESE</b>			
<b>Receipts</b>			
Subscriptions (R)	13,179	15,292	
Fundraising	713	932	
	<u>13,892</u>	<u>16,224</u>	
<b>Payments</b>			
Report forms (partly R)	13,179	15,292	
Overseas Fund etc	140	717	
Fundraising costs	-	-	
Other	225	-	
	<u>13,544</u>	<u>16,009</u>	
<b>Surplus/(deficit) for the year</b>		348	215
<b>NON-DIOCESAN TRANSACTIONS</b>			
<b>Receipts</b>			
	<u>-</u>	<u>154</u>	
<b>Payments</b>			
Fundraising costs	164	35	
Hall hire	24	40	
Speakers' expenses	-	-	
Other	-	-	
	<u>188</u>	<u>75</u>	
<b>Surplus/(deficit) for the year</b>		188	79
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>160</u>	<u>294</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2023

### 8. RESTRICTED FUNDS

	Balance brought forward 01/01/23 £	Receipts £	Payments £	Balance carried forward 31/12/23 £
<b>General Fund</b>				
<b>Diocesan Fund</b>				
- office stationery and printing	2,009	87	(65)	2,031
- closed branches	1,017	-	-	1,017
- Action and Outreach - Parenting	1,513	-	-	1,513
- Count your Blessings	-	-	-	-
Families First	46	-	-	46
Worldwide Programme	-	5,123	(5,123)	-
Mary Sumner House	-	15,455	(15,455)	-
	4,585	20,665	(20,643)	4,607
<b>Other Funds</b>				
Indoor Members	524	245	(46)	723
Away From It All Scheme	16,271	1,739	(2,495)	15,515
	21,380	22,649	(23,184)	20,845
Branches - other restricted elements	21,235	20,122	(19,369)	21,988
Deaneries - restricted elements	(222)	13,179	(13,179)	(222)
	42,393	55,950	(55,732)	42,611

### 9. Expenses

Trustees are eligible to receive conference expenses and travel expenses. The total sum reimbursed in 2023 was £84 for conference fees and £90.30 mileage.