

## **MOTHERS' UNION – GLOUCESTER DIOCESE**

Registered charity number 249912

### **TRUSTEES' ANNUAL REPORT –YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

#### **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

Mrs. Gemma McLean-Mair, co-opted without power to vote, was appointed as Diocesan Secretary in 2024.

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 2024 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 2024 in the Diocese of Gloucester

Following the Covid-19 pandemic. Trustee meetings have returned to normal but this has 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.

A quiet day was organized in June and 40 people attended; this was the first quiet day held since the Covid19 pandemic and it was very popular.

#### **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) 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.

4) We provide bags and basic toiletries, coffee cards and telephone sim cards for prisoners released from the local women's prison. The contract for the organization running this at the prison finished in 2024 and there was a hiatus until contacts were finalized with the organization which was granted the next contract.

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 2024, 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. The number of visits to events increased in 2024.

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 2024.

Trustee .....

Trustee .....

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

## **ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024**

**Registered Charity No: 249912**



**01531 631380**

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

**MOTHERS' UNION - DIOCESE OF GLOUCESTER**

**YEAR ENDED 31st DECEMBER 2024**

**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 2024**

**TRUSTEES' APPROVAL**

The accounts set out on pages 3 to 11 were reviewed and approved by the Trustees at their meeting on 21st May 2025 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 2024, 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



17<sup>th</sup> April 2025

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## BALANCE SHEET – 31st DECEMBER 2024

		2024	2023
	Note	£	£
<b>CURRENT ASSETS</b>			
Bank		34,775	34,272
Central Board of Finance			
Church of England Deposit			
Fund		29,678	28,182
General			
Branches:			
Bank		21,160	21,548
Cash		834	740
Deaneries:		-	-
Bank		1,429	1,104
Cash		45	12
		<u>87,921</u>	<u>85,858</u>
Comprising:			
Restricted Funds	8	41,320	42,611
Unrestricted Funds		<u>46,601</u>	<u>43,247</u>
		<u>87,921</u>	<u>85,858</u>

Represented by:

### ACCUMULATED FUNDS - RESTRICTED

#### General - restricted

At 31 December 2023	4,384	4,362
Surplus for the year	<u>(163)</u>	<u>22</u>
	4,221	4,384

#### Indoor Members

At 31 December 2023	723	524
Surplus for the year	<u>310</u>	<u>199</u>
	1,033	723

#### Away From It All

At 31 December 2023	15,516	16,272
Surplus for the year	<u>(1,231)</u>	<u>(756)</u>
	14,285	15,516
carried forward	19,539	20,623

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

		2024	2023
	Note	£	£
brought forward		19,539	20,623
		-	-
<b>Branches - restricted</b>			
At 31st December 2023		21,988	21,235
Deficit for the year		(207)	753
Cinderford w Littledean Banner Fund		-	-
	5	<u>21,781</u>	<u>21,988</u>
<b>TOTAL RESTRICTED FUNDS</b>	8	<u><u>41,320</u></u>	<u><u>42,611</u></u>
<b>ACCUMULATED FUNDS - UNRESTRICTED</b>			
<b>General - unrestricted</b>			
At 31st December 2023		41,601	37,630
Surplus for the year		<u>3,084</u>	<u>3,971</u>
		44,685	41,601
<b>Branches - unrestricted</b>			
At 31st December 2023		530	1770
Surplus for the year		<u>(87)</u>	<u>(1,240)</u>
		443	530
<b>Deaneries - unrestricted</b>			
At 31st December 2023		1,116	956
Surplus for the year		<u>357</u>	<u>160</u>
		<u>1,473</u>	<u>1,116</u>
<b>TOTAL UNRESTRICTED FUNDS</b>		<u><u>46,601</u></u>	<u><u>43,247</u></u>
<b>TOTAL ACCUMULATED FUNDS</b>		<u><u>87,921</u></u>	<u><u>85,858</u></u>

## **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) 2024	Surplus/ (deficit) 2023
	Note	£	£	£	£
<b>GENERAL FUNDS</b>					
Diocesan Fund (partly R)	1	20,363	17,162	3,201	3,790
Families First (R)		-	46	(46)	-
Trading (Note 2)	2	9,169	8,324	845	1,252
Speakers' travelling fund		-	-	-	(66)
Worldwide Programme (R)	3	4,067	4,067	-	-
Mary Sumner House (R)	4	15,704	15,704	(1)	(1)
Roundabout		1,304	2,384	(1,080)	(982)
Deficit on general funds		50,606	47,687	2,919	3,993
<b>OTHER FUNDS</b>					
Indoor Members (R)		377	67	310	199
Away From It All Scheme (R)		2,051	3,282	(1,231)	(756)
Money Advice Service (R)		-	-	-	-
Count Your Blessings		-	-	-	-
Benefice of Cinderford with Littledean(Banner)		-	-	-	-
Branches (non-Deanery/Diocesan)	6	11,070	7,476	3,594	4,456
Deaneries (non-Diocesan)	7	83	75	8	(188)
<b>TOTAL TRANSACTIONS WITH THIRD PARTIES</b>		64,188	58,586	5,601	7,704
<b>TRANSACTIONS WITHIN MU GLOUCESTER DIOCESE</b>					
by Branches (on behalf of Deanery/Diocese) (partly R)	6	25,046	28,934	(3,888)	(4,943)
by Deaneries (on behalf of Diocese) (partly R)	7	429	80	349	348
<b>TOTAL SURPLUS / (DEFICIT) FOR THE YEAR</b>				2,062	3,109

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31st DECEMBER 2024

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

## NOTES ON THE ACCOUNTS - YEAR ENDED 31st DECEMBER 2024

### 1. DIOCESAN FUND

	Receipts	Payments	Surplus / (deficit) 2024	Surplus / (deficit) 2023
	£	£	£	£
Meetings	-	-	-	116
Volunteers Exp	-	23	(23)	-
Trustees' expenses	-	-	-	-
Accountant's Fees	-	1,830	(1,830)	(1,830)
Office postage	27	199	(172)	(105)
Printing	116	233	(117)	22
Rent, Telephone & Electricity	-	4,451	(4,451)	(4,232)
Insurance	-	450	(450)	(450)
Donations	4,343	-	4,343	2,605
Miscellaneous	-	-	-	-
Diocesan Subscriptions	7,005	-	7,005	6,058
Repayment of Tax	2,070	-	2,070	2,127
Secretaries' payments	-	3,942	(3,942)	-
Treasurers Expenses	-	160	(160)	(160)
Diocesan President's expenses	-	150	(150)	(109)
Interest CAF Bank	81	-	81	78
Interest CBF	1,496	-	1,496	875
Office equipment	-	259	(259)	(946)
Retreats	3,670	3,911	(241)	(60)
MU Raffle 2024	1,555	1,555	-	-
Discretionary Funds & Trustee Donations	-	-	-	(200)
	<u>20,363</u>	<u>17,162</u>	<u>3,200</u>	<u>3,790</u>

## MOTHERS' UNION - DIOCESE OF GLOUCESTER

### NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31<sup>st</sup> DECEMBER 2024

#### 2. TRADING

In September 2024 Mothers' Union Enterprises Limited (MUE) refunded £988 (September 2023: £1,037) in respect of a share of profits from the sale of literature in 2023; this is included in these accounts. It is anticipated that in the summer of 2025 a refund will be received in respect of profits from the sale of literature in 2024. The amount has yet to be determined by MUE and this refund will be included in the 2025 accounts.

#### 3. WORLDWIDE PROGRAMME

	<b>2024</b>	<b>2023</b>
	£	£
General Overseas Fund	3,673	4,495
- repayment of tax	44	27
Emergency relief fund	350	600
- repayment of tax	-	-
	<u>£4,067</u>	<u>£5,123</u>

#### 4. MARY SUMNER HOUSE

	<b>2024</b>	<b>2023</b>
	£	£
General fund	443	508
Subscriptions	15,261	14,947
	<u>£15,704</u>	<u>£15,455</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 2024, but not remitted to the Diocese until the spring of 2025. These amounts represent the opening and closing balances of Restricted Branch Funds on page 4.

	<b>2024</b>	<b>2023</b>
	£	£
Subscriptions	18,768	18,348
Roundabout subscriptions	1,350	1,112
Overseas boxes	1,663	2,528
	<u>£21,781</u>	<u>£21,988</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2024

### 6. SUMMARY OF BRANCH ANNUAL RETURNS

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

	2024		2023	
	£	£	£	£
Subscriptions (R)	19,516		20,122	
Fundraising	5,530		5,341	
	<u>25,046</u>		<u>25,463</u>	
<b>Payments</b>				
Report forms, Families First (partly R)	21,028		22,195	
Overseas Fund etc	7,265		7,719	
Fundraising costs	541		289	
Other (including levy)	100		203	
	<u>28,934</u>		<u>30,406</u>	
<b>Deficit for the year</b>		(3,888)		(4,943)

#### NON-DEANERY/DIOCESAN TRANSACTIONS

##### Receipts

Fundraising	6,144	6,176
Donations	2,455	3,054
Interest	39	24
Outings	728	1,271
MU Enterprises sales	1,518	1,406
Other	186	234
	<u>11,070</u>	<u>12,165</u>

##### Payments

Fundraising costs	448	698
Hall hire	2,066	1,883
Refreshments	247	170
Speakers' expenses	709	421
Postage, stationery, branch leaders' expenses	636	429
Outings	760	1,524
MU Enterprises purchases	1,777	1,837
Other	832	669
	<u>7,476</u>	<u>7,709</u>

<b>Surplus for the year</b>	3,594	4,456
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#### NET SURPLUS/(DEFICIT) FOR THE YEAR

(294)	(487)
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# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2024

### 7. SUMMARY OF DEANERY ANNUAL RETURNS

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

		2024	2023
	£	£	£
<b>TRANSACTIONS ON BEHALF OF THE DIOCESE</b>			
<b>Receipts</b>			
Subscriptions (R)	-	13,179	
Fundraising	429	713	
	<u>429</u>	<u>13,892</u>	
<b>Payments</b>			
Report forms (partly R)	-	13,179	
Overseas Fund etc	80	140	
Fundraising costs	-	-	
Other	-	225	
	<u>80</u>	<u>13,544</u>	
<b>Surplus/(deficit) for the year</b>		349	348
<b>NON-DIOCESAN TRANSACTIONS</b>			
<b>Receipts</b>			
Donations	83		
	<u>83</u>	<u>-</u>	
<b>Payments</b>			
Fundraising costs	-	164	
Hall hire	40	24	
Speakers' expenses		-	
Other	35	-	
	<u>75</u>	<u>188</u>	
<b>Surplus/(deficit) for the year</b>		8	188
	-		
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>357</u>	<u>160</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2024

### 8. RESTRICTED FUNDS

	Balance brought forward 01/01/24 £	Receipts £	Payments £	Balance carried forward 31/12/24 £
<b>General Fund</b>				
<b>Diocesan Fund</b>				
- office stationery and printing	2,031	116	(233)	1,914
- closed branches	1,017	-	-	1,017
- Action and Outreach - Parenting	1,513	-	-	1,513
- Count your Blessings	-	-	-	-
Families First	46	-	(46)	-
Worldwide Programme	-	4,067	(4,067)	-
Mary Sumner House	-	15,704	(15,704)	-
	<u>4,607</u>	<u>19,887</u>	<u>(20,050)</u>	<u>4,444</u>
<b>Other Funds</b>				
Indoor Members	723	377	(67)	1,033
Away From It All Scheme	15,515	2,051	(3,282)	14,284
	<u>20,845</u>	<u>22,315</u>	<u>(23,399)</u>	<u>19,761</u>
Branches - other restricted elements	21,988	19,516	(19,723)	21,781
Deaneries - restricted elements	(222)	-	-	(222)
	<u>42,611</u>	<u>41,830</u>	<u>(43,122)</u>	<u>41,320</u>

### 9. Expenses

Trustees are eligible to receive conference expenses and travel expenses. The total sum reimbursed in 2024 was £117.00 for conference fees and £32.95 mileage.

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

## **ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024**

**Registered Charity No: 249912**



**01531 631380**

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

**MOTHERS' UNION - DIOCESE OF GLOUCESTER**

**YEAR ENDED 31st DECEMBER 2024**

**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
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# MOTHERS' UNION - DIOCESE OF GLOUCESTER

**YEAR ENDED 31st DECEMBER 2024**

## TRUSTEES' APPROVAL

The accounts set out on pages 3 to 11 were reviewed and approved by the Trustees at their meeting on 21st May 2025 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 2024, 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



17<sup>th</sup> April 2025

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## BALANCE SHEET – 31st DECEMBER 2024

		2024	2023
	Note	£	£
<b>CURRENT ASSETS</b>			
Bank		34,775	34,272
Central Board of Finance			
Church of England Deposit			
Fund		29,678	28,182
General			
Branches:			
Bank		21,160	21,548
Cash		834	740
Deaneries:		-	-
Bank		1,429	1,104
Cash		45	12
		<u>87,921</u>	<u>85,858</u>
Comprising:			
Restricted Funds	8	41,320	42,611
Unrestricted Funds		<u>46,601</u>	<u>43,247</u>
		<u>87,921</u>	<u>85,858</u>

Represented by:

### ACCUMULATED FUNDS - RESTRICTED

#### General - restricted

At 31 December 2023	4,384	4,362
Surplus for the year	<u>(163)</u>	<u>22</u>
	4,221	4,384

#### Indoor Members

At 31 December 2023	723	524
Surplus for the year	<u>310</u>	<u>199</u>
	1,033	723

#### Away From It All

At 31 December 2023	15,516	16,272
Surplus for the year	<u>(1,231)</u>	<u>(756)</u>
	14,285	15,516
carried forward	19,539	20,623

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

		2024	2023
	Note	£	£
brought forward		19,539	20,623
		-	-
<b>Branches - restricted</b>			
At 31st December 2023		21,988	21,235
Deficit for the year		(207)	753
Cinderford w Littledean Banner Fund		-	-
	5	<u>21,781</u>	<u>21,988</u>
<b>TOTAL RESTRICTED FUNDS</b>	8	<u><u>41,320</u></u>	<u><u>42,611</u></u>
<b>ACCUMULATED FUNDS - UNRESTRICTED</b>			
<b>General - unrestricted</b>			
At 31st December 2023		41,601	37,630
Surplus for the year		<u>3,084</u>	<u>3,971</u>
		44,685	41,601
<b>Branches - unrestricted</b>			
At 31st December 2023		530	1770
Surplus for the year		<u>(87)</u>	<u>(1,240)</u>
		443	530
<b>Deaneries - unrestricted</b>			
At 31st December 2023		1,116	956
Surplus for the year		<u>357</u>	<u>160</u>
		<u>1,473</u>	<u>1,116</u>
<b>TOTAL UNRESTRICTED FUNDS</b>		<u><u>46,601</u></u>	<u><u>43,247</u></u>
<b>TOTAL ACCUMULATED FUNDS</b>		<u><u>87,921</u></u>	<u><u>85,858</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) 2024	Surplus/ (deficit) 2023
	Note	£	£	£	£
<b>GENERAL FUNDS</b>					
Diocesan Fund (partly R)	1	20,363	17,162	3,201	3,790
Families First (R)		-	46	(46)	-
Trading (Note 2)	2	9,169	8,324	845	1,252
Speakers' travelling fund		-	-	-	(66)
Worldwide Programme (R)	3	4,067	4,067	-	-
Mary Sumner House (R)	4	15,704	15,704	(1)	(1)
Roundabout		1,304	2,384	(1,080)	(982)
Deficit on general funds		50,606	47,687	2,919	3,993
<b>OTHER FUNDS</b>					
Indoor Members (R)		377	67	310	199
Away From It All Scheme (R)		2,051	3,282	(1,231)	(756)
Money Advice Service (R)		-	-	-	-
Count Your Blessings		-	-	-	-
Benefice of Cinderford with Littledean(Banner)		-	-	-	-
Branches (non-Deanery/Diocesan)	6	11,070	7,476	3,594	4,456
Deaneries (non-Diocesan)	7	83	75	8	(188)
<b>TOTAL TRANSACTIONS WITH THIRD PARTIES</b>		64,188	58,586	5,601	7,704
<b>TRANSACTIONS WITHIN MU GLOUCESTER DIOCESE</b>					
by Branches (on behalf of Deanery/Diocese) (partly R)	6	25,046	28,934	(3,888)	(4,943)
by Deaneries (on behalf of Diocese) (partly R)	7	429	80	349	348
<b>TOTAL SURPLUS / (DEFICIT) FOR THE YEAR</b>				2,062	3,109

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## RECEIPTS AND PAYMENTS ACCOUNT - YEAR ENDED 31st DECEMBER 2024

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

## NOTES ON THE ACCOUNTS - YEAR ENDED 31st DECEMBER 2024

### 1. DIOCESAN FUND

	Receipts	Payments	Surplus / (deficit) 2024	Surplus / (deficit) 2023
	£	£	£	£
Meetings	-	-	-	116
Volunteers Exp	-	23	(23)	-
Trustees' expenses	-	-	-	-
Accountant's Fees	-	1,830	(1,830)	(1,830)
Office postage	27	199	(172)	(105)
Printing	116	233	(117)	22
Rent, Telephone & Electricity	-	4,451	(4,451)	(4,232)
Insurance	-	450	(450)	(450)
Donations	4,343	-	4,343	2,605
Miscellaneous	-	-	-	-
Diocesan Subscriptions	7,005	-	7,005	6,058
Repayment of Tax	2,070	-	2,070	2,127
Secretaries' payments	-	3,942	(3,942)	-
Treasurers Expenses	-	160	(160)	(160)
Diocesan President's expenses	-	150	(150)	(109)
Interest CAF Bank	81	-	81	78
Interest CBF	1,496	-	1,496	875
Office equipment	-	259	(259)	(946)
Retreats	3,670	3,911	(241)	(60)
MU Raffle 2024	1,555	1,555	-	-
Discretionary Funds & Trustee Donations	-	-	-	(200)
	20,363	17,162	3,200	3,790

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31<sup>st</sup> DECEMBER 2024

### 2. TRADING

In September 2024 Mothers' Union Enterprises Limited (MUE) refunded £988 (September 2023: £1,037) in respect of a share of profits from the sale of literature in 2023; this is included in these accounts. It is anticipated that in the summer of 2025 a refund will be received in respect of profits from the sale of literature in 2024. The amount has yet to be determined by MUE and this refund will be included in the 2025 accounts.

### 3. WORLDWIDE PROGRAMME

	<b>2024</b>	<b>2023</b>
	£	£
General Overseas Fund	3,673	4,495
- repayment of tax	44	27
Emergency relief fund	350	600
- repayment of tax	-	-
	<u>£4,067</u>	<u>£5,123</u>

### 4. MARY SUMNER HOUSE

	<b>2024</b>	<b>2023</b>
	£	£
General fund	443	508
Subscriptions	15,261	14,947
	<u>£15,704</u>	<u>£15,455</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 2024, but not remitted to the Diocese until the spring of 2025. These amounts represent the opening and closing balances of Restricted Branch Funds on page 4.

	<b>2024</b>	<b>2023</b>
	£	£
Subscriptions	18,768	18,348
Roundabout subscriptions	1,350	1,112
Overseas boxes	1,663	2,528
	<u>£21,781</u>	<u>£21,988</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2024

### 6. SUMMARY OF BRANCH ANNUAL RETURNS

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

	2024		2023	
	£	£	£	£
Subscriptions (R)	19,516		20,122	
Fundraising	5,530		5,341	
	<u>25,046</u>		<u>25,463</u>	
<b>Payments</b>				
Report forms, Families First (partly R)	21,028		22,195	
Overseas Fund etc	7,265		7,719	
Fundraising costs	541		289	
Other (including levy)	100		203	
	<u>28,934</u>		<u>30,406</u>	
<b>Deficit for the year</b>		(3,888)		(4,943)

#### NON-DEANERY/DIOCESAN TRANSACTIONS

##### Receipts

Fundraising	6,144	6,176
Donations	2,455	3,054
Interest	39	24
Outings	728	1,271
MU Enterprises sales	1,518	1,406
Other	186	234
	<u>11,070</u>	<u>12,165</u>

##### Payments

Fundraising costs	448	698
Hall hire	2,066	1,883
Refreshments	247	170
Speakers' expenses	709	421
Postage, stationery, branch leaders' expenses	636	429
Outings	760	1,524
MU Enterprises purchases	1,777	1,837
Other	832	669
	<u>7,476</u>	<u>7,709</u>

<b>Surplus for the year</b>	3,594	4,456
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#### NET SURPLUS/(DEFICIT) FOR THE YEAR

(294)	(487)
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# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2024

### 7. SUMMARY OF DEANERY ANNUAL RETURNS

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

		2024	2023
	£	£	£
<b>TRANSACTIONS ON BEHALF OF THE DIOCESE</b>			
<b>Receipts</b>			
Subscriptions (R)	-	13,179	
Fundraising	429	713	
	<u>429</u>	<u>13,892</u>	
<b>Payments</b>			
Report forms (partly R)	-	13,179	
Overseas Fund etc	80	140	
Fundraising costs	-	-	
Other	-	225	
	<u>80</u>	<u>13,544</u>	
<b>Surplus/(deficit) for the year</b>		349	348
<b>NON-DIOCESAN TRANSACTIONS</b>			
<b>Receipts</b>			
Donations	83		
	<u>83</u>	<u>-</u>	
<b>Payments</b>			
Fundraising costs	-	164	
Hall hire	40	24	
Speakers' expenses		-	
Other	35	-	
	<u>75</u>	<u>188</u>	
<b>Surplus/(deficit) for the year</b>		8	188
	-		
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<u>357</u>	<u>160</u>

# MOTHERS' UNION - DIOCESE OF GLOUCESTER

## NOTES ON THE ACCOUNTS (CONTINUED) - YEAR ENDED 31st DECEMBER 2024

### 8. RESTRICTED FUNDS

	Balance brought forward 01/01/24 £	Receipts £	Payments £	Balance carried forward 31/12/24 £
<b>General Fund</b>				
<b>Diocesan Fund</b>				
- office stationery and printing	2,031	116	(233)	1,914
- closed branches	1,017	-	-	1,017
- Action and Outreach - Parenting	1,513	-	-	1,513
- Count your Blessings	-	-	-	-
Families First	46	-	(46)	-
Worldwide Programme	-	4,067	(4,067)	-
Mary Sumner House	-	15,704	(15,704)	-
	<u>4,607</u>	<u>19,887</u>	<u>(20,050)</u>	<u>4,444</u>
<b>Other Funds</b>				
Indoor Members	723	377	(67)	1,033
Away From It All Scheme	15,515	2,051	(3,282)	14,284
	<u>20,845</u>	<u>22,315</u>	<u>(23,399)</u>	<u>19,761</u>
Branches - other restricted elements	21,988	19,516	(19,723)	21,781
Deaneries - restricted elements	(222)	-	-	(222)
	<u>42,611</u>	<u>41,830</u>	<u>(43,122)</u>	<u>41,320</u>

### 9. Expenses

Trustees are eligible to receive conference expenses and travel expenses. The total sum reimbursed in 2024 was £117.00 for conference fees and £32.95 mileage.