

MOTHERS' UNION NEWCASTLE DIOCESE

Financial Statements

31 December 2020

Mothers' Union Newcastle Diocese

Financial Statements

Year ended 31December 2020

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	8
Statement of financial activities	9/10
Statement of Accumulated reserves	11
Notes to the financial statements	12

Mothers' Union Newcastle Diocese

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Mother' Union Newcastle Diocese
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Charity registration number	249971
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Principal office	Church House St. John's Terrace Percy Main North Shields Tyne & Wear NE29 6HS
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Mothers' Union Newcastle Diocese

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

The trustees

Canon Barbara Packer	Diocesan President
Mrs Sheila Walker	Vice President – Lindisfarne Archdeaconry
Mrs Sylvia Hickey	Vice President – Northumberland Archdeaconry
Mrs Jackie Moore	Faith & Policy Unit Co-ordinator
Mr Julian Brown	Finance and Central Services Unit Co-ordinator
Mrs Linda Benneworth	Action & Outreach Unit Co-ordinator

Deanery

Mrs Margy Tasker Brown	Alnwick, Bamburgh, Glendale and Norham
Mrs Josephine Kulke	Bedlington
Mrs Anne Cairns	Corbridge
Mrs Sheila Walker	Hexham and Bellingham (contact)
Mrs Joan Howard	Morpeth
Mrs Pam Taylor	Newcastle Central
	Newcastle East
Mrs Anne Blight	Newcastle West
Mrs Hilary Fielding	Tynemouth
Mrs Edna Maddison	Diocesan members Co-ordinator

No trustees for the charity hold title to property belonging to the charity (e.g. custodian trustee or nominee) on the date the report was approved, or who served as a trustee for the charity in holding the title to the property belonging to the charity in the reporting period.

Mothers' Union Newcastle Diocese

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Structure, governance and management

Legal Status

The Mothers' Union Newcastle Diocese is a registered charity with the charity number 249971.

Governing Document

The Governing document of The Mothers' Union Newcastle Diocese is the Royal Charter of 15 June 1926, as amended by Supplemental Charter dated 6 September 1974.

Management

The Charity is run by the Trustees who appoint the Officials on a regular basis,

Methods for recruitment and appointment of new trustees

The trustees are members of the Diocese and all positions are filled. The trustees are selected tri-annually by the members of the Societies Council in the third year of the triennium.

Responsibilities of the Trustees

The Charities Act requires the Trustees to prepare financial statements for each financial year, which give true and fair view of the state of affairs of the Charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies, as described in the notes to the accounts, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The members of the committee must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statement comply with the Charities act 2011. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Mothers' Union Newcastle Diocese

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Financial Controls

The Charity has a treasurer who prepares the financial statements. Expenditure has to be authorised and cheques require two signatories, all expenditure has to be supported with an invoice or receipt. Bank accounts are reconciled monthly.

The Charity is managed by the Board of Trustees which has two scheduled meetings each year. Additional meetings are held at the request of the President if urgent discussions need to be taken.

Investment Powers and Restrictions

The Charity is responsible for its own investments and there are no restrictions on how or where it invests.

Policy on Reserves

The Executive Committee and officials constantly review Reserves Policy. At the moment it is considered entirely appropriate that all reserves are classified as unrestricted reserves.

Objectives and Activities

Objectives

- a) To uphold Christ's teaching on the nature of marriage and to promote its wider understanding.
- b) To encourage parents to bring up their children in the faith and life of the church.
- c) To maintain a worldwide fellowship of Christians united in prayer, worship and service.
- d) To promote conditions in society favourable to stable family life and the protection of children.
- e) To help those whose family life has met with adversity.

Activities

The Charity continues to fulfil its objectives including supporting those whose lives have met with adversity in Newcastle Diocese and in Africa.

Mothers' Union, Newcastle Diocese

Trustees' Annual Report

Year ended 31st December 2020

2020 was an exceptional year for all of us, including Mothers' Union. From March onwards, there were no face-to-face meetings at any level. We were very aware of the ways in which many in our area were suffering, particularly those locked into a home where there was an abusive relationship; so one major focus was to provide holidays for such families.

As soon it was possible, in the Summer months, we provided caravan holidays for 30 families (64 adults, 104 children and 3 babies) – most were 4-day holidays; however, one of the refuges wanted holidays for 14 families: we were able to book 2 caravans for 2 weeks, enabling each family to have a 2-day break. The caravan site kindly provided the necessary deep cleaning between each holiday, with the refuge arranging transport.

We were determined to offer such holidays, but the inability to hold fundraising events during COVID was a problem; so we are very grateful to the Moulton Trust, the St. Hilda's Trust and the Lady Grey Trust, who all gave us grants to help cover the cost, in these exceptional circumstances. We also received a grant from the Freemasons to help supply a starter pack for mothers, and toys for children fleeing to the refuge with almost nothing.

Our members have been active in many other ways: making scrub bags and masks for those who needed them, many toiletry bags for emergency admissions to hospital, knitted hearts for those with COVID separated from loved ones, and doing shopping for those who were shielding, to name just a few activities. At Christmas time we were able to produce 110 shoe boxes full of gifts for homeless people served by the People's Kitchen, and 65 gift bags for residents of the 5 Refuges we work with.

Branch Leaders and committees have been very active in ringing members who might be lonely or in need of help. They have worked hard to maintain the care and fellowship which is an important feature of Mothers' Union. Deanery Leaders have also worked hard to support the Branches.

Our understanding of technology has increased hugely: all our Trustee meetings have taken place on Zoom (with 100% attendance). Although the April Council meeting was cancelled, the one held in October on Zoom was well attended, including some members who joined by phone; our speaker was an ex-offender who found faith while in prison, and now works for the prisoner-support charity Junction 42, with whom we co-operate in our work with the Northumberland HMP. His remarkable story was a great encouragement.

We have also enjoyed a number of services on Zoom or YouTube, and are grateful to those, including our Chaplain, who have helped in making these such a rich experience.

In response to the difficulty of distribution, our Journal Editor has edited two e-mailable Newsletters and two 'Almost the Journal's, which have been sent to our members electronically or in hard copy as appropriate, enabling us to feel connected.

It was a delight to take part in the opening service for our 'First Internet Branch', when 12 members from all over the Diocese were enrolled or received. The Branch intends to continue meeting by Zoom, even post-COVID, and is exploring ways in which this format can open up new ways of doing things, especially for those still in employment.

Newcastle Diocese

Trustees' Annual Report (*continued*)

Year ended 31st December 2020

The central Mothers' Union charity has suffered hugely financially due to the pandemic, and we have been glad to support their £1 000 000 appeal to help them stay afloat, while nevertheless making one third of their staff redundant. They have responded creatively, holding a large number of 'webinars', which many of us have attended, to help us increase our skills, both technological and general. Regular Midday prayers and other worship from Mary Sumner House have been enjoyed by members. We have been able to 'meet' frequently with our Worldwide President, as well as with central officers. They have also started this year to send magazines and prayer diaries to every member through the post, and we hope very shortly to have our database up to date, to enable this to take place efficiently.

Our membership for 2020 was about 900. I am grateful to all those who have worked creatively and consistently to support our members during this difficult year, to reach out to those in special need in the community, and to use the new electronic means at our disposal to keep in touch and inspire us in prayer and action. We look forward eagerly to being able to meet again, but hope to take our new learning into our future work.

Barbara Packer

Diocesan President

Mothers' Union, Newcastle Diocese

Trustees' Annual Report (*continued*)

Year ended 31st December 2020

Financial review

During 2020 the Charity reported a surplus of £4,885 which has been added to general funds. These funds are more than adequate to support the current level of planned activities.

All reserves continue to be held on an unrestricted basis with adequate liquidity maintained to meet current expenditure levels.

The Charity relies on contributions from members and their support to ensure that charitable work can continue and that various good causes can be met from resources at the disposal of the charity, during 2020 all the key objectives of the charity continue to be achieved, more details are contained with the performance review sections of this report.

Public Benefit Statement

The trustees of the Charity confirm they have complied with their duties with regard to the guidance on public benefit published by the commission in exercising their powers and duties.

Plans for future periods

The Charity, with adequate levels of unrestricted reserves, plans to continue to support the various good causes that it supports and will continue in its efforts to increase membership levels. With an increased emphasis on UK based charitable activity.

The trustees' annual report was approved on **12 March 2021** and signed on behalf of the board of trustees by:

Canon Barbara Packer

President

Mrs Sheila Walker

Vice President

Date

Date

Mrs Sylvia Hickey

Vice President

Date

Mothers' Union Newcastle Diocese
Independent Examiners report to the trustees of the
Mothers' Union Newcastle Diocese
Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of the Mothers' Union Newcastle Diocese ('the Charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The financial statements do not accord with those records, or
3. The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair; view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER

Mr F Carr

27 The Crest

Dinnington

Newcastle upon Tyne

NE13 7LU

Mothers' Union Newcastle Diocese

Statement of financial activities

31 December 2020

		EXPENDITURE		I N C O M E	
		2020	2019	2020	2019
Tribute to MSH		13,086	13,667	20,120	20,450
2020					837
2021				167	
Donations:	Overseas & Relief	1,461	3,281	1,661	3,594
	Literacy	490	799	490	1,397
	Moulton AFIA	5,198	5,036	5,000	5,000
	Morpeth & N				
	Northumberland AFIA		520	500	500
	St. Hilda's Trust		1,001	2,000	1,000
	AFIA	2,851	3,864	1,332	4,920
	Freemasons	929		1,500	1,000
	Project Work	2,737	2,453	578	2,238
	G.B. & IRELAND			10	
	Indoor Members		157	173	140
	Make a Mothers Day	198	509	198	509
	Harvest/Summer		397		397
	Friends of MU		406		615
Diocesan Fund		708	21,469	1,902	16,893
Cards for Members					
Badges			140		
Shepherds Dene Retreat fees			2,019	270	1,864
Stationery/Copying/Postage		661	521		
Mileage		865	2,443		
Travel Expenses (Speakers/Officials)			237		
Officials Retirement Gifts			32		
Travel		25		90	
Sundries			12		
Journals		121	3,708		
Shoeboxes		219		1,203	
Telephone/Postage					
Hire of Room		15	422		
Commissioning Service			215		
Insurance			495		
Auditors		40	888		
Donation MSH					
Pastoral			259		
MSH		6,205		205	31
Gift Aid				3,003	4,028
Sundries					
TOTAL		35,809	64,950	40,402	65,413

Mothers' Union Newcastle Diocese

Statement of financial activities

31 December 2020

CBF CHURCH OF ENGLAND DEPOSIT ACCOUNT

Opening Balance	Expenditure	Income	Balance
January 2020			21,724.95
Mar Interest		36.28	21761.23
Jun Interest		21.70	21,782.93
Sep Interest		21.96	21,804.89
Dec Interest		12.31	21,817.20

Mothers' Union Newcastle Diocese

Accumulated Reserves

31 December 2020

CURRENT ASSETS	2020	2019
BARCLAYS COMMUNITY ACCOUNT BALANCE	9,962	7,273
BARCLAYS BASE TRACKER ACCOUNT BALANCE	Closed	
CCLA INVESTMENT MANAGEMENT BALANCE	21,817	21,725
	31,779	28,998
Creditors: amounts falling due within one year	153	2,257
Net current assets	31,626	26,741
Total assets less current liabilities	31,626	26,741
Net assets	31,626	26,741
Funds of the charity		
Unrestricted funds	31,626	26,741
Total charity funds	31,626	26,741

These financial statements were approved by the board of trustees and authorised for issue on 12 March 2021, and are signed on behalf of the board by:

Canon Barbara Packer

Mrs Sheila Walker

President

Vice President

Date

Date

Mrs Sylvia Hickey

Vice President

Date

The notes on pages 12 to 16 form part of these financial statement

Mothers' Union Newcastle Diocese

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Church House, St. John's Terrace, Percy Main, North Shields, Tyne & Wear, NE29 6HS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102. 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'. The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going concern

There are no material uncertainties about the charity's ability to continue.

(c) Disclosure exemptions

The entity satisfies the criteria of being a qualifying small charitable entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

(a) No cash flow statement has been presented for the charity

Mothers' Union Newcastle Diocese
Notes to the Financial Statements (*continued*)
Year ended 31 December 2020

Accounting policies (*continued*)

(d) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows.

The charity relies on the national support from the Mothers' Union on a regional basis who assist the local charity in complying with Charity Gift Aid claims and rules etc and with receiving their apportionment from national level, the trustees have made a judgement that these refund claims will continue to be received on a national level and be passed down to a regional level.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows.

Member levels will not drop significantly which would reduce the level of income needed to cover costs at a local level and thus the contribution needed for The Mothers' Union on a national level.

(e) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Mothers' Union Newcastle Diocese
Notes to the Financial Statements *(continued)*
Year ended 31 December 2020

Accounting policies *(continued)*

(f) Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(g) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable services.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(h) Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Mothers' Union Newcastle Diocese
Notes to the Financial Statements *(continued)*
Year ended 31 December 2020

Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Mothers' Union Newcastle Diocese

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	40	40

Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows

2020	2019
£Nil	£Nil

The average head count of employees during the year was Nil. (2018 Nil).

No employee received employee benefits of more than £60,000 during the year. (2019 Nil).

Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred during the year. Any charity related expenses are repaid via submission of receipted claim forms.

Related parties

The charity is under control of the Trustees who have appointed Officials to manage the Charity on a day to day basis. During the year an amount of £Nil (2019 £Nil) was paid to the officials in respect of the services to the charity. An amount of £Nil (2019 £Nil) was paid in respect of retirement gifts to the trustees.

There was no balance outstanding at the year end and no amount has been written off.