

MOTHERS' UNION NEWCASTLE DIOCESE

Financial Statements

31 December 2021

Mothers' Union Newcastle Diocese

Financial Statements

Year ended 31December 2021

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Mothers' Union Newcastle Diocese

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

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 2021

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 2021

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 2021

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 *(continued)*

Year ended 31 December 2021

During 2021 we were again particularly aware of the needs of families who had suffered Domestic Abuse during periods of lockdown: some were forced to flee, taking nothing with them. We continued to supply welcome packs when they arrived at a refuge, containing everything each family needed. We received a grant from the Catherine Cookson Trust in November which will be used in 2022. We also arranged 3 Awaydays, for 30 adults and 62 children, from the Refuges in our area. We were able to give 23 four-day caravan holidays for 47 adults and 50 children, who were under some particular strain; we were helped in this by grants from the Moulton Trust (for Newcastle) and Lady Grey Trust (Northumberland).

At Christmas time we were able to supply shoe boxes full of gifts to the People's Kitchen, as well as providing Christmas Lunch Packs, for homeless people, and gift bags for the refuges. We also provided transport to take asylum seekers who were accommodated in Newcastle to a big family event in the Cathedral. Locally Branch members have worked hard to support each other, and the local community, with gifts and visits.

During most of the year, our Diocesan communication was through emailed Newsletters, and the emailed 'Almost the Journal', printed out for those who could not receive emails; however, we managed one beautiful printed Journal in December; all of these give a good flavour of our work.

In the same way, most meetings, including Trustees and Council, continued to be on Zoom, for which we were very grateful: such meetings were usually well-attended, and members also enjoyed a number of Zoom services, as well as attending Zoom meetings and Midday Prayers arranged by Mary Sumner House; but the final Council meeting and Thanksgiving Service were in person and online. Many Branches were also able to start in person meetings, while others continue to keep in touch by phone, on Zoom or on the doorstep.

We have continued to develop and check the database, which is now good enough to allow most members to receive their 'Connected' magazine and Prayer Diary from the centre through the post. It has also enabled us to embark on the provision of Direct Debit as an option for paying subscriptions. This has initially been taken up (for 2022 subscriptions) by over quarter of our membership (i.e. by about 240), of whom about half were able to Gift Aid their payment. This should help to stabilise our membership.

As this was the final year of the Triennium, we have held elections at every level, and nearly all Trustee positions are now filled, in readiness for the Triennium 2022 – 2024. There is still work to do to secure leadership in some Deaneries and Branches.

Our membership for 2021 was about 950. I am grateful to those who have worked so creatively and consistently to support our members during another difficult year, to reach out to those in need, and to use all available means, including electronic, to keep in touch and inspire us to prayer and action. Thanks, particularly, to those who have just completed a term of office. We look forward to new opportunities as we start to meet again, with the enthusiastic leadership of a renewed team.

Barbara Packer Retiring President

Mothers' Union, Newcastle Diocese

Trustees' Annual Report (*continued*)

Year ended 31st December 2021

Financial review

During 2021 the Charity reported a deficit of £3,864. These funds are still 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 18th March 2022 and signed on behalf of the board of trustees by:

Mrs Margy Tasker-Brown

President

Mrs Anne Blight

Vice President

Date

Date

Mrs Anne Cairns

Vice President

Date

Mothers' Union Newcastle Diocese
Independent Examiners report to the trustees of the
Mothers' Union Newcastle Diocese
Year ended 31 December 2021

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 2021.

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

Community Current Account

31 December 2021

		EXPENDITURE		I N C O M E	
		2021	2020	2021	2020
Tribute to MSH		£17,080	£13,086	£19,887	£20,120
2022				£69	£167
Donations:	Overseas & Relief	£1,000	£1,461	£1,177	£1,661
	Literacy		£490	£317	£490
	Moulton AFIA	£5,084	£5,198	£5,000	£5,000
	Northumberland AFIA	£698			£500
	Catherine Cookson Trust			£3,000	
	St. Hilda's Trust	£1,975			£2,000
	AFIA	£4,161	£2,851	£1,233	£1,332
	Freemasons	£1,536	£929		£1,500
	G.B. & IRELAND			£ 6	£10
	Indoor Members			£16	£173
	Make a Mothers Day		£198	£280	£198
	Harvest/Summer			£64	
	Project Work	£5,306	£2,737	£2,072	£578
	Friends of MU			£100	
Transfer from CBF				£3,000	
Diocesan Fund		£2,446	£708	£1,948	£1,902
Conference		£500			
Shepherds Dene Retreat fees		£1,343		£955	£270
Stationery/Copying/Postage		£326	£661		
Mileage		£1,027	£865		
Travel Expenses (Speakers/Officials)					
Officials Retirement Gifts		£747		£592	
Travel		£152	£25		£90
Journals		£1,617	£121		
Shoeboxes		£1,014	£ 219	£1,204	£1,203
Telephone/Postage		£311			
Hire of Room		£45	£15		
Commissioning Service					
Insurance		£430			
Auditors		£37	£40		
Deanery Walk				£2,016	
Pastoral		£72			
MSH			£6,205	£379	£205
Gift Aid				£2,883	£3003
Cathedral		£750		£735	
TOTAL		£47,657	£35,809	£46,933	£40,402

Mothers' Union Newcastle Diocese
Statement of financial activities
31 December 2021

CBF CHURCH OF ENGLAND DEPOSIT ACCOUNT

Opening Balance	Expenditure	Income	Balance
January 2021			£21,817.20
Mar Interest		£7.60	£21,824.80
Jun Interest		£1.07	£21,825.87
Sep transfer		£3,000.00	£18,825.87
Sep Interest		£ .53	£18,826.40
Dec Interest		£1.85	£18,828.25

Mothers' Union Newcastle Diocese

Accumulated Reserves

31 December 2021

CURRENT ASSETS	2021	2020
BARCLAYS COMMUNITY ACCOUNT BALANCE	£9,087	£9,962
CCLA INVESTMENT MANAGEMENT BALANCE	£18,828	£21,817
	£27,915	£31,779
Creditors: amounts falling due within one year	£185	£153
Net current assets	£27,730	£31,626
Total assets less current liabilities	£27,730	£ 31,626
Net assets	£27,730	£31,626
Funds of the charity		
Unrestricted funds	£27,730	£31,626
Total charity funds	£27,730	£31,626

These financial statements were approved by the board of trustees and authorised for issue on 18th March 2022, and are signed on behalf of the board by:

Mrs Margy Tasker-Brown
President

Mrs Anne Cairns
Vice President

Date

Date

Mrs Anne Blight
Vice President

Date

The notes on pages 12 to 15 form part of these financial statement

Mothers' Union Newcastle Diocese

Notes to the Financial Statements

Year ended 31 December 2021

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 2021

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 2021

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 2021

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 2021

Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	37	40

Staff Costs

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

2021	2020
£Nil	£Nil

The average head count of employees during the year was Nil. (2019 Nil).

No employee received employee benefits of more than £60,000 during the year. (2020 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 (2020 £Nil) was paid to the officials in respect of the services to the charity. An amount of £Nil (2020 £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.