

CHARITY REGISTRATION NUMBER 249971

MOTHERS' UNION NEWCASTLE DIOCESE

FINANCIAL STATEMENTS

31st December, 2022

MOTHERS' UNION NEWCASTLE DIOCESE

FINANCIAL STATEMENTS

Year ended 31st December, 2022

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Mothers' Union Newcastle Diocese
Statement of Financial Activities
Year Ended 31st December 2022

	2022		2021	
	Expenditure	Income	Expenditure	Income
	£	£	£	£
Tributes to Mary Sumner House - National Capitation	9,840.00	20,927.00	17,080	19,956
Gift Aid Reclaimed		1,240.44		2,883
	9840.00	22167.44	17,080	22,839
Donations and their Application				
Overseas & Relief	378.00	445.49	1,000	1,177
Literacy	1,346.70	70.00		317
Moulton Trust for AFIA	10,302.35	5,000.00	5,084	5,000
St Hilda's Trust for AFIA			1,975	
General Fundraising & Donations for AFIA	5,020.00	645.82	4,859	1,243
General Fundraising & Donations for Projects	315.56	1,745.83	5,550	2,059
Peoples' Kitchen	1,552.01			
Emergency Hospital Bags	409.15			
Catherine Cookson Trust for Refuge	1,135.85			3,000
Other Funds raised for Refuge	229.88			
Fund Raising for Asylum Seekers	629.81			
Freemasons			1,536	
Indoor Members		20.00		16
Make a Mothers Day	634.00	256.00		280
Summer of Hope	63.99			64
Friends of Mothers Union				100
Diocesan Fund		50.00	2,446	1,948
Tree Planting Ceremony	250.00	250.00		
Chairs for the Cathedral			750	735
Shoebox Appeal			1,014	1,204
Deanery Walk				2,016
Mary Sumner House appeal		49.00		379
	22,267.30	8,532.14	24,214	19,538
Organisational Running Expenses				
Meetings and Gatherings				
At National Level			500	
Conference	345.29			
Presidents Meeting at Waddow				
International Gathering	10,691.96	11,323.17		
Local				
Retreat at Shepherds Dene	1,681.44	2,220.70	1,343	955
Room Hire for Meetings			45	
	12,718.69	13,543.87	1,888	955
Administration Costs				
Travel and Accommodation (Speakers & Officials)	518.70		152	
Mileage Re-imbursement	1,528.40		1,027	
Printing, Stationery and Postages	683.26		637	
Periodical Journals	2,674.80		1,617	
Computer and IT Costs	382.11			
Insurances			430	
Independent Examination of Accounts			37	
Officials Retirement Gifts			747	592
	5,787.27	-	4,647	592
	50,613.26	44,243.45	47,829	43,924
Surplus / (Deficiency) for Year		(6,369.81)		(3,905)
Investment Interest Received		247.63		9
Reserve fund at the start of year		27,730.10		31,626
Reserve fund at the end of Year		21,607.92		27,730

Mothers' Union Newcastle Diocese
Balance Sheet
As at 31st December 2022

	2022		2021	
	£	£	£	£
Fixed Assets		-		-
Current Assets				
Barclays Community Account	2,717.04		9,087	
Barclays Deposit account	-		-	
CCLA Investment Management Account	19,075.88		18,828	
Net Current Assets		21,792.92		27,915
Less Creditors: amounts falling due within one year		185.00		185
Net Current Assets		<u><u>21,607.92</u></u>		<u><u>27,730</u></u>
Charity Funds				
Opening Accumulated Funds		27,730.10		31,626
Surplus / (Deficit)		(6,122.18)		(3,896)
Total Charity Funds		<u><u>21,607.92</u></u>		<u><u>27,730</u></u>

These financial statements were approved by the board of trustees and authorised for issue on [Enter Date Here] and are signed on behalf of the board by:-

Mrs Margy Tasker-Brown
President

Mrs Anne Cairns
Vice President

Date 22nd August, 2023

Date 22nd August, 2023

Mrs Anne Blight
Vice President

Date 22nd August, 2023

**Mothers' Union Newcastle Diocese
Trustees' Annual Report
Year Ended 31st December 2022**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st December, 2022

Reference and administrative details:

Registered Charity Name	Mother's Union Newcastle Diocese
Charity Registration Number	249971
Principal Office	Church House St. John's Terrace Percy Main North Shields Tyne and Wear NE29 6HS

Mothers' Union Newcastle Diocese
Trustees' Annual Report *(continued)*
Year Ended 31st December 2022

The Trustees

Mrs Margy Tasker-Brown	Diocesan President
Mrs Anne Cairns	Vice President - Lindisfarne Archdeaconry
Mrs Anne Blight	Vice President - Northumberland Archdeaconry
Mrs Jackie Moore	Faith & Policy Co-ordinator
Mr Julian Brown	Finance and Central Services Unit Co-ordinator
Revd Diana MacNaughton	Action and Outreach Unit Co-ordinator
Mrs Linda Benneworth	Marketing & PR Unit Co-ordinator
Mrs Sheila Walker	Safeguarding Officer

Deanery

Mrs Helen Cooper	Alnwick, Bamburgh, Glendale and Norham
Mrs Josphine Kulke	Bedlington
Mrs Sheila Walker	Corbridge and Hexham
Mrs Joan Howard	Morpeth
Ms Karoline Wellborne	Newcastle Central and East
	Newcastle West
	Tynemouth
Mrs Sylvia Hickey	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 31st December 2022**

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 15th June, 1926, as amended by Supplemental Charter dated 6th 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 a 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 statements comply with the Charities Acts. 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 31st December 2022

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 2 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 31st December 2022**

President's Report

This has been a most extraordinary year. It began well with the Commissioning Service in the Cathedral of the new team.

We felt Zoom was the way forward for our meetings.

Problems with the MSH Data base and changes of staff at MSH made our own updating a very lengthy process. This also meant a delay in getting out our Directory.

Tragedy struck in May when we lost our Treasurer. The sudden nature of this was confounded by not having passwords and access to our accounts. It was July before things began to work. This made a heavy workload for our Temporary Treasurer.

The team continued to work throughout the year. The website group making headway updating and please remember to send in material to be included. The Units have worked hard and a great deal has been achieved. Our A&O leader stepped in to attend the Reimagining Conference in Liverpool . She returned full of enthusiasm for the future of MU. The October Council gave us our plan for our 3 Actions and many good ideas. AFIA has enabled us to touch many more lives and help families .

Our Journal and Newsletter , which is our main source of letting everyone know what we do, are back to normal and are much admired and appreciated.

The membership is around 700 and falling so this must be addressed . Two Branches have closed this year , Chevington and Pegswood.

The decision to hold Pay In day next year in the Cathedral was made hopefully to help us. Please encourage members to take the Direct Debit route for Tributes.

A huge thank you to our Team especially to those who have gone way beyond their brief to help keep us running . With this kind of support and expertise I personally have no fears for our future.

Margy Tasker-Brown

President

22nd August, 2023

**Mothers' Union Newcastle Diocese
Trustees' Annual Report *(continued)*
Year Ended 31st December 2022**

Financial Review

During 2022 the Charity reported a deficit of £6370 before the addition of Investment Income of £248. This follows a deficit of £3905 in 2021. Whilst our funds are still more than adequate to support the current level of planned activities, it is imperative that we address 2 areas as soon as possible. These are Fund-raising, where we are actively leading a suitably driven person to lead the way for us, and recruitment, with our ageing membership, it is up to every one of us to seek and find new members. A suggestion made would be to aim to reduce the average age of each branch to reduce by a year, each year, going forward.

In summary, ***the responsibility is ours!!!***

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 2022, all the key objectives of the charity continue to be achieved, more details are contained within the performance 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 Charities' Commission in exercising their powers and duties.

Plans for Future Periods

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

The Trustees' annual report was approved on [insert date here] and signed on behalf of the board of trustees by:-

Mrs Margy Tasker-Brown
President

Mrs Anne Cairns
Vice President

Date 22nd August, 2023

Date 22nd August, 2023

Mrs Anne Blight
Vice President

Date 22nd August, 2023

Mothers' Union Newcastle Diocese
Independent Examiner's report to the Trustees of the
Mothers' Union Newcastle Diocese
Year Ended 31st December 2022

I report to the Trustees on my examination of the Financial Statements of the Mothers' Union Newcastle Diocese ('the Charity') for the year ended 31st December, 2022.

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 can 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 concern 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.

Signed G Ruddle

22nd August, 2023

Gareth A Ruddle
20 Hastings Drive
Tynemouth
North Shields
Tyne and Wear
NE30 2LN
INDEPENDENT EXAMINER

Mothers' Union Newcastle Diocese
Notes to the Financial Statements
Year Ended 31st December 2022

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 and 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 (FRS102)) 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.

(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.

Mothers' Union Newcastle Diocese
Notes to the Financial Statements (*continued*)
Year Ended 31st December 2022

Accounting policies (*continued*)

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.

(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.

- i) 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.
- ii) Legacy income is recognised when receipt is probable and entitlement is established.
- iii) 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,
- iv) 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:

- i) Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities, and the sale of donated goods.
- ii) 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.
- iii) 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.

Mothers' Union Newcastle Diocese
Notes to the Financial Statements (continued)
Year Ended 31st December 2022

Accounting policies (continued)

(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.

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 costs.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at 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.

Independent examination fees.

	2022	2021
	£	£
Fees payable to the independent examiner for		
Independent examination of the financial statements	37	37

Staff Costs.

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

Nil	Nil
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The average head count of employees during the year was Nil. (2021 Nil).

No employee received employee benefits of more than £60,000 during the year. (2020 Nil)

Mothers' Union Newcastle Diocese
Notes to the Financial Statements *(continued)*
Year Ended 31st December 2022

Accounting policies *(continued)*

Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the 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 the 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 (2021 £Nil) was paid to the officials in respect of the services to the charity. An amount of £Nil (2021 £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.