

CHARITY REGISTRATION NUMBER: 249998

THE MOTHERS' UNION - DIOCESE OF YORK
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022

THE MOTHERS' UNION - DIOCESE OF YORK

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7

THE MOTHERS' UNION - DIOCESE OF YORK

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Mothers' Union - Diocese of York
Charity registration number	249998
Principal office	1 Bankside Yarm N Yorkshire TS15 9RH

THE TRUSTEES

Mrs H Castle
Mrs A Dewing
Mrs B Ford
Mrs B Richardson
Mrs J Local
Mrs C Wilson
Mrs G Woodhall

Independent examiner	Miss T J Maeer of Townends Accountants LLP Fulford Lodge 1 Heslington Lane Fulford York YO10 4HW
-----------------------------	---

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Mothers' Union is an Anglican organisation which promotes the well-being of families worldwide. The charity is governed by a constitution approved on 3 November 2003 and updated on 10 July 2012. The Trustees control and manage the affairs of the charity in the Diocese.

Trustees are elected for a three year period initially and may stand for re-election for a further three years. In cases of unfilled positions, the existing board may appoint a suitable person to fill the role.

Reserves Policy

The charity has established a policy whereby the surplus funds not otherwise committed should be the equivalent of one year's expenditure. We consider that the equivalent of 12 months resources will give the charity sufficient funds to continue our current activities in the event of a significant reduction in funding

THE MOTHERS' UNION - DIOCESE OF YORK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

The aim and objectives of the Mothers' Union is the advancement of Christian religion in the sphere of marriage and family life and to be specially concerned with all that strengthens and preserves marriage and Christian family life.

The Trustees have examined the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to those major risks.

ACHIEVEMENTS AND PERFORMANCE

The theme for 2022 'Transformation - NOW' invited us to respond to the Re-imaging MU consultations which began at the end of 2021 and culminated in a delayed national conference in July 2022.

Underpinning all our work is our objective to maintain a worldwide fellowship of Christians united in prayer, worship and service.

In spring and autumn 2022 we enjoyed two successful Diocesan retreats as members were feeling confident to meet in person again.

A major initiative nationally towards the Transformation theme has been the Metamorphosis course, focussing on involvement with clergy and the community. The ZOOM course was attended by our Diocesan president and our Faith Trustee, who has since become a course facilitator.

Members make every effort to participate in annual acts of witness which draw attention to and raise the profile of Mothers' Union objectives. In terms of worship, these include the Wave of Prayer acknowledging our work in link Dioceses across the world and the World Day of Prayer. Planned public acts to mark the 16 days of activism against Gender-Based Violence were affected by Storm Arwen in 2021. However, there were some small local events and a silence in York Minster received support from visitors. These were successfully conducted in 2022 and drew good response from the public.

A great deal of our work is on our objective to help those whose family life is met with adversity.

This was the first year usage of our new AFIA caravan. After a slow start, but with confidence in mixing gradually growing again, we offered holidays to 13 needy families. Private bookings were also fulfilled for 3 holidays where MU members and their families were in need.

Members returned to very positive fund-raising for Make a Mothers' Day, Summer of Hope and the Christmas special appeals. Donations were also made to all the ongoing national funds. Locally members continue to support community projects such as women's refuges.

THE MOTHERS' UNION - DIOCESE OF YORK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE *(continued)*

With the reopening of more normal Church life, we have been able to engage more fully with work in support of our objective to encourage parents in their role to develop the faith of their children.

Member involvement continues in Messy Church, Open the Book and toddler group activities. Branches also support baptism families, for example with a gift of a knitted bear, and mark the anniversaries of the baptisms over a period of four years with cards.

On a practical note, in recognition that members are becoming increasingly unable or unwilling to take on officer duties, the Trustee board has undertaken to simplify administration tasks.

FINANCIAL REVIEW

The results for the year are as shown on pages 7 to 19 of these accounts.

PLANS FOR FUTURE PERIODS

Copies of the Metamorphosis Bitesize booklet have been purchased for use in each branch. Our Faith Trustee is planning visits to help facilitate the use of this.

After the national conference on Re-imagining, three aims were set by the Trustees:

To continue our current Dicesan projects, which are retreats and AFIA, but also to seek new ones.

To work towards more use of technological means of finance handling.

To improve our website and other means of promoting ourselves.

The trustees' annual report was approved on 20 May 2023 and signed on behalf of the board of trustees by:



Mrs H Castle
Trustee

THE MOTHERS' UNION - DIOCESE OF YORK

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE MOTHERS' UNION - DIOCESE OF YORK

YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the financial statements of The Mothers' Union - Diocese of York ('the charity') for the year ended 31 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 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.



Miss T J Maer of Townends Accountants LLP
Independent Examiner

Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

20 May 2023

THE MOTHERS' UNION - DIOCESE OF YORK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	33,869	–	33,869	7,866
Charitable activities	5	940	10,078	11,018	10,930
Other trading activities	6	18,482	–	18,482	14,034
Investment income	7	1,337	–	1,337	865
Other income	8	2,656	–	2,656	1,955
Total income		<u>57,284</u>	<u>10,078</u>	<u>67,362</u>	<u>35,650</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	17,982	–	17,982	12,402
Expenditure on charitable activities	10,11	<u>14,899</u>	<u>12,592</u>	<u>27,491</u>	<u>50,365</u>
Total expenditure		<u>32,881</u>	<u>12,592</u>	<u>45,473</u>	<u>62,767</u>
Net income/(expenditure)		<u>24,403</u>	<u>(2,514)</u>	<u>21,889</u>	<u>(27,117)</u>
Transfers between funds		–	25,016	–	–
Other recognised gains and losses					
Other gains/(losses) on investments		(2,999)	–	(2,999)	2,233
Other gains/(losses) on investments		–	–	–	703
Other recognised gains/(losses)		<u>–</u>	<u>(662)</u>	<u>(662)</u>	<u>–</u>
Net movement in funds		21,404	21,840	18,228	(24,181)
Reconciliation of funds					
Total funds brought forward		<u>65,227</u>	<u>10,193</u>	<u>75,420</u>	<u>99,601</u>
Total funds carried forward		<u>86,631</u>	<u>32,033</u>	<u>118,664</u>	<u>75,420</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 17 form part of these financial statements.

THE MOTHERS' UNION - DIOCESE OF YORK

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2022

	Note	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible fixed assets	17		22,514		—
Investments	18		<u>26,806</u>		<u>30,467</u>
			49,320		30,467
CURRENT ASSETS					
Stocks	19	2,649		3,322	
Debtors	20	6,410		3,930	
Cash at bank and in hand		<u>68,765</u>		<u>39,813</u>	
		77,824		47,065	
CREDITORS: Amounts falling due within one year	22	<u>8,480</u>		<u>2,112</u>	
NET CURRENT ASSETS			69,344		44,953
TOTAL ASSETS LESS CURRENT LIABILITIES			118,664		75,420
NET ASSETS			118,664		75,420
FUNDS OF THE CHARITY					
Restricted funds			32,033		10,193
Unrestricted funds			<u>86,631</u>		<u>65,227</u>
Total charity funds	23		118,664		75,420

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2023, and are signed on behalf of the board by:



Mrs H Castle
Trustee

The notes on pages 7 to 17 form part of these financial statements.

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Bankside, Yarm, N Yorkshire, TS15 9RH.

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. 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) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires trustees 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. With respect to the next accounting period the most significant area of uncertainty that affect the carrying value of assets held by the charity are the level of investment return and the performance of the investment markets.

(d) Fund accounting

Unrestricted funds comprise those funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity. Restricted funds are funds which can only be used for a particular restricted purpose within the objects of the charity.

(e) Incoming resources

All income is 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.

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

3. ACCOUNTING POLICIES *(continued)*

Incoming resources *(continued)*

- legacy income is recognised when receipt is probable and entitlement is established.

(f) 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 activities.

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.

(g) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

(h) Tangible assets

All fixed assets are initially recorded at cost.

(i) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 10% straight line

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

3. ACCOUNTING POLICIES *(continued)*

(j) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitudes of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

(k) Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

(l) Financial Instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Subscriptions	32,200	32,200	27,853	27,853
Less Subscriptions charged from centre	(18,220)	(18,220)	(19,987)	(19,987)
Branches surplus/deficit	19,889	19,889	—	—
	<u>33,869</u>	<u>33,869</u>	<u>7,866</u>	<u>7,866</u>

The surplus from Branches relates to the accumulated funds held by them and introduced into the accounts this year.

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Away From It All (including holidays)	–	5,657	5,657
General Diocesan purposes	940	–	940
Disaster relief	–	562	562
Mary Sumner House	–	58	58
Britain and Ireland Development Fund	–	140	140
Overseas work	–	678	678
Parenting course	–	205	205
Indoor Members	–	–	–
Special Appeals	–	2,065	2,065
Literacy, Development and Education	–	713	713
	<u>940</u>	<u>10,078</u>	<u>11,018</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Away From It All (including holidays)	–	5,694	5,694
General Diocesan purposes	1,746	–	1,746
Disaster relief	–	455	455
Mary Sumner House	–	290	290
Britain and Ireland Development Fund	–	145	145
Overseas work	–	1,129	1,129
Parenting course	–	360	360
Indoor Members	–	108	108
Special Appeals	–	–	–
Literacy, Development and Education	–	1,003	1,003
	<u>1,746</u>	<u>9,184</u>	<u>10,930</u>

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Sale of MUE goods	9,047	9,047	10,854	10,854
Retreats	9,435	9,435	3,180	3,180
	<u>18,482</u>	<u>18,482</u>	<u>14,034</u>	<u>14,034</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

7. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Dividends/interest on CBF units/deposit	1,192	1,192	848	848
Bank interest receivable	145	145	17	17
	<u>1,337</u>	<u>1,337</u>	<u>865</u>	<u>865</u>

8. OTHER INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
MUe grants	1,043	1,043	1,040	1,040
Gift Aid	1,613	1,613	915	915
	<u>2,656</u>	<u>2,656</u>	<u>1,955</u>	<u>1,955</u>

9. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Mothers' Union goods	10,273	10,273	9,437	9,437
Retreats	7,709	7,709	2,965	2,965
	<u>17,982</u>	<u>17,982</u>	<u>12,402</u>	<u>12,402</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2022

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Overseas Work	–	678	678
Disaster Relief	–	562	562
Mary Sumner House	–	58	58
General Diocesan Fund	2,483	–	2,483
Special Appeals	–	2,065	2,065
Britain and Ireland Development Fund	–	140	140
Literacy, Development & Education	–	713	713
Away From It All Costs	–	5,759	5,759
Caravan replacement	–	2,617	2,617
Support costs	12,416	–	12,416
	<u>14,899</u>	<u>12,592</u>	<u>27,491</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Overseas Work	–	1,124	1,124
Disaster Relief	–	1,005	1,005
Mary Sumner House	–	420	420
General Diocesan Fund	–	–	–
Special Appeals	–	–	–
Britain and Ireland Development Fund	–	245	245
Literacy, Development & Education	–	986	986
Away From It All Costs	–	5,526	5,526
Caravan replacement	–	25,016	25,016
Support costs	16,043	–	16,043
	<u>16,043</u>	<u>34,322</u>	<u>50,365</u>

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Overseas Work	678	–	678	1,124
Disaster Relief	562	–	562	1,005
Mary Sumner House	58	–	58	420
General Diocesan Fund	2,483	–	2,483	–
Special Appeals	2,065	–	2,065	–
Britain and Ireland Development Fund	140	–	140	245
Literacy, Development & Education	713	–	713	986
Away From It All Costs	5,759	–	5,759	5,526
Caravan replacement	2,617	–	2,617	25,016
Governance costs	–	12,416	12,416	16,043
	<u>15,075</u>	<u>12,416</u>	<u>27,491</u>	<u>50,365</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

12. ANALYSIS OF SUPPORT COSTS

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	7,267	7,267	11,969
General office	3,373	3,373	2,334
Governance costs	1,776	1,776	1,740
	<u>12,416</u>	<u>12,416</u>	<u>16,043</u>

13. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	2,502	—

14. INDEPENDENT EXAMINATION FEES

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,776	1,740

15. STAFF COSTS

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

	2022 £	2021 £
Wages and salaries	5,959	9,277

The average head count of employees during the year was 3 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

16. TRUSTEE REMUNERATION AND EXPENSES

No trustee received remuneration for services during the year. Expenses incurred on behalf of The Mothers' Union of £770 were reimbursed to trustees.

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

17. TANGIBLE FIXED ASSETS

	Caravan £	Total £
Cost		
At 1 Jan 2022	—	—
Transfers	25,016	25,016
At 31 Dec 2022	25,016	25,016
Depreciation		
At 1 Jan 2022	—	—
Charge for the year	2,502	2,502
At 31 Dec 2022	2,502	2,502
Carrying amount		
At 31 Dec 2022	22,514	22,514
At 31 Dec 2021	—	—

18. INVESTMENTS

	General Fund £	Restricted Funds £	Total £
Cost or valuation			
At 1 Jan 2022	24,847	5,620	30,467
Additions	—	—	—
Other movements	(2,999)	(662)	(3,661)
At 31 Dec 2022	21,848	4,958	26,806
Impairment			
At 1 Jan 2022 and 31 Dec 2022	—	—	—
Carrying amount			
At 31 Dec 2022	21,848	4,958	26,806
At 31 Dec 2021	24,847	5,620	30,467

All investments shown above are held at valuation.

19. STOCKS

	2022 £	2021 £
Finished goods and goods for resale	2,649	3,322

20. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	6,410	3,930

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

21. CASH AT BANK

The bank balance includes £19,889 held by the branches.

22. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	8,480	2,039
Social security and other taxes	—	73
	<u>8,480</u>	<u>2,112</u>

23. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2022
	£	£	£	£	£	£
General Fund	<u>65,227</u>	<u>57,284</u>	<u>(32,881)</u>	<u>—</u>	<u>(2,999)</u>	<u>86,631</u>

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
General Fund	<u>64,973</u>	<u>26,466</u>	<u>(28,445)</u>	<u>—</u>	<u>2,233</u>	<u>65,227</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2022

23. ANALYSIS OF CHARITABLE FUNDS (continued)

Restricted funds

	At 1 Jan 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2022
	£	£	£	£	£	£
Parenting courses	988	205	–	–	–	1,193
Caravan	950	–	(2,617)	24,181	–	22,514
Away From It All	8,047	5,657	(5,759)	(4,685)	–	3,260
Indoor members	108	–	–	5,620	(662)	5,066
Hull Prison project	100	–	–	(100)	–	–
Branch fund raising	–	4,216	(4,216)	–	–	–
	<u>10,193</u>	<u>10,078</u>	<u>(12,592)</u>	<u>25,016</u>	<u>(662)</u>	<u>32,033</u>

	At 1 Jan 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Dec 2021
	£	£	£	£	£	£
Parenting courses	1,386	3,382	(3,780)	–	–	988
Caravan	25,263	–	(25,016)	–	703	950
Away From It All	7,879	5,694	(5,526)	–	–	8,047
Indoor members	–	108	–	–	–	108
Hull Prison project	100	–	–	–	–	100
Branch fund raising	–	–	–	–	–	–
	<u>34,628</u>	<u>9,184</u>	<u>(34,322)</u>	<u>–</u>	<u>703</u>	<u>10,193</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2022

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	22,514	22,514
Investments	21,848	4,958	26,806
Current assets	64,194	4,561	68,755
Net assets	86,042	32,033	118,075

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	–
Investments	24,847	5,620	30,467
Current assets	40,380	4,573	44,953
Net assets	65,227	10,193	75,420

25. RELATED PARTIES

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.