

I report on the accounts of the Trust which are set out on pages 1 to 8 of the Statement of Receipts and Payments and Assets and Liabilities for the year ended 31<sup>st</sup> December 2022.

**Respective Responsibilities of Charity Trustees and Examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under Section 65 of the Charities Act (Northern Ireland) 2008
- Follow the procedures laid down in the general Directions given by the Charity Commission under Section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- State whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

I have examined the Charity Account for Mothers' Union Down & Dromore (NIC 105094) as required under Section 65 of the Charities Act (Northern Ireland) 2008. My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act (Northern Ireland) 2008.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act (Northern Ireland) 2008
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent Examiner's Statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I can confirm that I have not identified any matters that require drawing to your attention.



Wilma Cathcart  
7 Grange Crescent  
Saintfield  
Co Down  
BT24 7NP

18<sup>th</sup> August 2023.



**Statement of Receipts and Payments**

**and**

**Assets and Liabilities**

**For the year ended 31<sup>st</sup> December 2022**

**Charity Number: NIC105094**

**Mothers' Union Diocese of Down & Dromore**  
**Accounts for the year ended 31st December 2022**

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**Mothers' Union Diocese of Down & Dromore**

**Receipts and Payments Account for the year ended 31st December 2022**

|  |       | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|--|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Opening Bank and Cash Balances</b>          | Notes | 39,957.51                          | 3,209.54                         | 43,167.05                   | 48,997.73                   |
| <b>Adjustment to Opening Balances</b>          |       |                                    |                                  |                             |                             |
| <b>Adjustment to Branches Opening Balances</b> |       |                                    |                                  | 0.00                        | 0.00                        |
| <b>Add: Receipts</b>                           |       |                                    |                                  |                             |                             |
| Subscription, Donations & Legacies             | 2     | 23,898.00                          |                                  | 23,898.00                   | 22,635.05                   |
| Investment Receipts                            | 3     | 397.83                             | 446.72                           | 844.55                      | 799.10                      |
| Receipts for MU Activities                     | 4     | 15,372.45                          | 7,427.51                         | 22,799.96                   | 11,034.33                   |
| Other Receipts                                 | 5     | 3,098.48                           | 2,812.05                         | 5,910.53                    | 2,814.26                    |
| <b>Total Receipts</b>                          |       | <u>42,766.76</u>                   | <u>10,686.28</u>                 | <u>53,453.04</u>            | <u>37,282.74</u>            |
| <b>Less: Payments</b>                          |       |                                    |                                  |                             |                             |
| Diocesan and Branch Expenses                   | 6     | 24,054.18                          |                                  | 24,054.18                   | 21,182.28                   |
| Payments to MU Activities                      | 7     | 19,006.88                          | 9,700.78                         | 28,707.66                   | 20,996.14                   |
| <b>Other Payments</b>                          | 8     |                                    | 2,084.12                         | 2,084.12                    | 935.00                      |
| <b>Total Payments</b>                          |       | <u>43,061.06</u>                   | <u>11,784.90</u>                 | <u>54,845.96</u>            | <u>43,113.42</u>            |
| Transfers between funds                        |       | -2,976.47                          | 2,976.47                         | 0.00                        | 0.00                        |
| <b>Closing Bank and Cash Balances</b>          |       | <u>39,663.21</u>                   | <u>2,110.92</u>                  | <u>41,774.13</u>            | <u>43,167.05</u>            |

**Mothers' Union Diocese of Down & Dromore**  
**Statement of Assets and Liabilities as at 31st December 2022**

|                                | Notes | Diocesan         |                  | Branch           |                  | Total           |      |
|--------------------------------|-------|------------------|------------------|------------------|------------------|-----------------|------|
|                                |       | Funds            | 2022             | Funds            | 2022             | Funds           | 2021 |
| <b>Investment Assets</b>       |       | £                | £                | £                | £                | £               | £    |
| Investments in CIT Unit Trusts | 9     | 23,333.59        |                  | 23,333.59        |                  | 26,634.90       |      |
| Other investments              |       |                  |                  |                  |                  |                 |      |
| <b>Total Investment Assets</b> |       | <b>23,333.59</b> | <b>0.00</b>      | <b>23,333.59</b> | <b>26,634.90</b> |                 |      |
| <b>Cash Funds</b>              |       |                  |                  |                  |                  |                 |      |
| Current Accounts               |       | 20,613.05        | 18,756.42        | 39,369.47        | 41,695.27        |                 |      |
| Deposit Accounts               |       |                  | 1,012.43         | 1,012.43         | 1,012.33         |                 |      |
| Petty Cash Funds               |       | 240.99           | 1,566.84         | 1,807.83         | 1,526.43         |                 |      |
| <b>Total Cash Funds</b>        |       | <b>20,854.04</b> | <b>21,335.69</b> | <b>42,189.73</b> | <b>44,234.03</b> |                 |      |
| <b>Other Assets</b>            |       |                  |                  |                  |                  |                 |      |
| Stocks                         | 10    | 0.00             | 0.00             | 0.00             | 0.00             | 16.30           |      |
| Debtors                        | 11    | 0.00             | 0.00             | 0.00             | 0.00             | 1,221.00        |      |
| Prepayment                     |       | 0.00             | 0.00             | 0.00             | 0.00             | 616.00          |      |
| <b>Total other assets</b>      |       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>1,853.30</b> |      |
| <b>Total assets</b>            |       | <b>44,187.63</b> | <b>21,335.69</b> | <b>65,523.32</b> | <b>72,722.23</b> |                 |      |
| <b>Liabilities</b>             |       |                  |                  |                  |                  |                 |      |
| Creditors                      |       | 280.00           | 135.00           | 415.00           | 2,903.98         |                 |      |
| Subscriptions in advance       | 12    |                  | 704.00           | 704.00           | 780.00           |                 |      |
| <b>Total liabilities</b>       |       | <b>280.00</b>    | <b>839.00</b>    | <b>1,119.00</b>  | <b>3,683.98</b>  |                 |      |
| Unrestricted Funds             | 13    | 31,795.07        | 20,496.69        | 52,291.76        | 58,150.70        |                 |      |
| Restricted Funds               | 14    | 12,112.56        |                  | 12,112.56        | 10,887.55        |                 |      |
| <b>Total Funds</b>             |       | <b>43,907.63</b> | <b>20,496.69</b> | <b>64,404.32</b> | <b>69,038.25</b> |                 |      |

On Behalf of the Trustees

Trustee 1 (Print Name) MAVIS THOMPSON Signature *Mavis Thompson*

Trustee 2 (Print Name) PHYLLIS WHITESIDE Signature *Phyllis Whiteside*

**Mothers' Union Diocese of Down & Dromore**  
**Notes to the financial statements for the year ended 31st December 2022**

**1 Accounting policies**

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities:

**(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

**(b) Statement of Assets and Liabilities**

**(i) Investments**

Investments in CIT Unit Trusts are initially recorded at cost and are then subsequently stated at fair value at each year end date.

**(ii) Stocks**

Stocks are stated at the lower of cost and net realisable value. Specific provision is made for obsolete and slow moving stock on an item by item basis.

**(iii) Subscriptions in advance**

Some member subscriptions are received in advance prior to the commencement for the following year and these are included under Liabilities.

**(iv) Unrestricted funds**

Unrestricted funds are donations and other incoming resources received or generated which are expendable at the discretion of the charity in furtherance of its objectives.

**(v) Restricted funds**

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Mothers' Union Diocese of Down & Dromore**

**Notes to the financial statements for the year ended 31st December 2022**

**2. Subscription, Donations & Legacies**

|                                 | Analysis     | Diocesan<br>Funds<br>2022 | Branch<br>Funds<br>2022 | Set Off<br>Funds<br>2022 | Total<br>Funds<br>2022 | Total<br>Funds<br>2021 |
|---------------------------------|--------------|---------------------------|-------------------------|--------------------------|------------------------|------------------------|
| Members' Subscriptions          | Unrestricted |                           | 19,713.00               |                          | 19,713.00              | 19,924.50              |
| Members' Donations General Fund | Unrestricted | 72.00                     |                         | -2.00                    | 70.00                  | 64.00                  |
| Donations & Legacies            | Unrestricted |                           | 3,346.60                |                          | 3,346.60               | 2,310.55               |
| Donations & Legacies            | Restricted   |                           |                         |                          | 0.00                   | 0.00                   |
| Branch Contributions            | Unrestricted | 19,621.00                 |                         | -18,852.00               | 769.00                 | 336.00                 |
|                                 |              | 19,693.00                 | 23,059.60               | -18,854.00               | 23,898.60              | 22,635.05              |

**3. Investment Receipts**

|  |              |        |       |      |        |        |
|--|--------------|--------|-------|------|--------|--------|
| Bank Interest General Fund             | Unrestricted | 42.57  | 13.84 |      | 56.41  | 48.46  |
| Investment Income General Fund         | Unrestricted | 341.42 |       |      | 341.42 | 208.52 |
| Investment Income Education & Training | Restricted   | 227.79 |       |      | 227.79 | 216.95 |
| Investment Income Overseas             | Restricted   | 218.93 |       |      | 218.93 | 325.17 |
|  |              | 830.71 | 13.84 | 0.00 | 844.55 | 799.10 |

**4. Receipts for MU Activities**

|   |              |          |          |           |          |          |
|---|--------------|----------|----------|-----------|----------|----------|
| Overseas Fund                           | Restricted   | 5,820.35 | 3,545.97 | -4,085.06 | 5,281.26 | 4,213.90 |
| Centenary Fund                          | Restricted   | 73.50    |          |           | 73.50    | 266.80   |
| Away From it All                        | Restricted   | 786.62   |          | -179.12   | 607.50   | 110.00   |
| Mums in May                             | Restricted   | 662.75   | 66.00    | -511.00   | 217.75   | 2,662.00 |
| Grant                                   | Restricted   | 260.00   | 300.00   |           | 560.00   | 260.00   |
| Hospitality Fund                        | Restricted   |          |          |           | 0.00     | 100.00   |
| Hydebank Prison Fund                    | Restricted   | 150.00   |          | -100.00   | 50.00    | -5.00    |
| Indoor Members Fund                     | Restricted   | 77.50    | 10.00    | -50.00    | 37.50    | 55.00    |
| <b>Receipts for other MU activities</b> | Restricted   | 1,567.17 |          | -967.17   | 600.00   | 21.00    |
| MU Enterprise Diocese                   | Unrestricted | 229.89   |          |           | 229.89   | 207.23   |
| MU Enterprise Shop                      | Unrestricted |          | 152.60   |           | 152.60   | 93.40    |
| Outings                                 | Unrestricted |          | 6,676.25 |           | 6,676.25 | 2,650.00 |
| <b>Receipts for other MU activities</b> | Unrestricted | 7,879.05 | 434.66   |           | 8,313.71 | 400.00   |

17,506.83 11,185.48 -5,892.35 22,799.96 11,034.33

**Mothers' Union Diocese of Down & Dromore**

**Notes to the financial statements for the year ended 31st December 2022**

|  |  | Diocesan<br>Funds<br>2022 | Branch<br>Funds<br>2022 | Set Off<br>Funds<br>2022 | Total<br>Funds<br>2022 | Total<br>Funds<br>2021 |
|--|--|---------------------------|-------------------------|--------------------------|------------------------|------------------------|
| Analysis                               |  | £                         | £                       | £                        | £                      | £                      |
| <b>5. Other Receipts</b>               |  |                           |                         |                          |                        |                        |
| Fundraising Events Receipts            |  |                           | 3,498.48                | -400.00                  | 3,098.48               | 1,750.65               |
| Fundraising Events Receipts            |  |                           |                         |                          | 0.00                   | 0.00                   |
| Sundry Receipts - Women's Aid          |  | 1719.1                    | 717.45                  | -349.50                  | 2,087.05               | 985.00                 |
| Sundry Receipts - Women's Aid Newry    |  | 725.00                    |                         |                          | 725.00                 | 0.00                   |
| Sundry Receipts                        |  |                           |                         |                          | 0.00                   | 78.61                  |
|  |  | <b>2,444.10</b>           | <b>4,215.93</b>         | <b>-749.50</b>           | <b>5,910.53</b>        | <b>2,814.26</b>        |
| <b>6. Diocesan and Branch Expenses</b> |  |                           |                         |                          |                        |                        |
| Members' Subscriptions                 |  | 19,621.00                 |                         |                          | 19,621.00              | 18,858.00              |
| Bank Fees                              |  | 79.81                     | 1,037.93                |                          | 1,117.74               | 830.00                 |
| Officers' Expenses                     |  |                           | 338.31                  |                          | 338.31                 | 20.00                  |
| Meeting fees and travel costs          |  |                           | 2,059.33                |                          | 2,059.33               | 541.53                 |
| Stationery & Postage                   |  |                           | 208.71                  |                          | 208.71                 | 185.41                 |
| Gifts                                  |  |                           | 709.09                  |                          | 709.09                 | 747.34                 |
| Other Diocesan & Branch expenses       |  |                           |                         |                          | 0.00                   | 0.00                   |
| Branch Contributions                   |  |                           | 18,854.00               | -18,854.00               | 0.00                   | 0.00                   |
|  |  | <b>19,700.81</b>          | <b>23,207.37</b>        | <b>-18,854.00</b>        | <b>24,054.18</b>       | <b>21,182.28</b>       |
| <b>7. Payments to MU Activities</b>    |  |                           |                         |                          |                        |                        |
| Overseas Fund                          |  | 6,052.93                  | 4,085.06                | -4,085.06                | 6,052.93               | 10,088.54              |
| Centenary Fund                         |  | 340.30                    |                         |                          | 340.30                 | 0.00                   |
| Away From it All                       |  | 600.00                    | 179.12                  | -179.12                  | 600.00                 | 1,225.00               |
| Hospitality Fund                       |  |                           |                         |                          | 0.00                   | 0.00                   |
| Hydebank Prison                        |  | 202.20                    | 100.00                  | -100.00                  | 202.20                 | 387.05                 |
| Indoor Members Fund                    |  | 15.84                     | 50.00                   | -50.00                   | 15.84                  | 194.15                 |
| Mums in May                            |  | 680.25                    | 511.00                  | -511.00                  | 680.25                 | 3,602.00               |
| Make a Mothers Day                     |  |                           |                         |                          | 0.00                   | 0.00                   |
| <b>Payments to other MU activities</b> |  | <b>1,809.26</b>           | <b>967.17</b>           | <b>-967.17</b>           | <b>1,809.26</b>        | <b>572.04</b>          |
| MU Enterprise Diocese                  |  | 14.06                     |                         |                          | 14.06                  | 39.54                  |
| MU Enterprise Shop                     |  |                           | 292.40                  |                          | 292.40                 | 93.40                  |
| Outings                                |  |                           | 6,907.30                |                          | 6,907.30               | 2,618.41               |
| <b>Payments to other MU activities</b> |  | <b>7,433.42</b>           | <b>4,359.70</b>         |                          | <b>11,793.12</b>       | <b>2,176.01</b>        |
|  |  | <b>17,148.26</b>          | <b>17,451.75</b>        | <b>-5,892.35</b>         | <b>28,707.66</b>       | <b>20,996.14</b>       |

# Mothers' Union Diocese of Down & Dromore

Notes to the financial statements for the year ended 31st December 2022

|                                     | Diocesan<br>Funds<br>2022<br>£ | Branch<br>Funds<br>2022<br>£ | Set Off<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|-------------------------------------|--------------------------------|------------------------------|-------------------------------|-----------------------------|-----------------------------|
| <b>8. Other Payments</b>            |                                |                              |                               |                             |                             |
| Fundraising Events Payments         |                                |                              |                               | 0.00                        | 0.00                        |
| Fundraising Events Payments         |                                |                              |                               | 0.00                        | 0.00                        |
| Sundry Receipts - Women's Aid       | 525.00                         | 1,114.50                     | -749.50                       | 890.00                      | 0.00                        |
| Sundry Receipts - Women's Aid Newry | 1,194.12                       |                              |                               | 1,194.12                    | 0.00                        |
| Sundry Receipts                     |                                |                              |                               | 0.00                        | 935.00                      |

1,719.12 1,114.50 -749.50 2,084.12 935.00

|  | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>9. Investments in CIT Unit Trusts</b> |                                    |                                  |                             |                             |
| Opening Valuation                        | 19,236.03                          | 7,398.87                         | 26,634.90                   | 24,711.00                   |

|                        |           |         |           |          |
|------------------------|-----------|---------|-----------|----------|
| Additions              |           |         |           |          |
| Disposals              |           |         |           |          |
| Movement in fair value | -2,384.25 | -917.06 | -3,301.31 | 1,923.90 |

16,851.78 6,481.81 23,333.59 26,634.90

|                      | Diocesan<br>Funds<br>2022<br>£ | Branch<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|----------------------|--------------------------------|------------------------------|-----------------------------|-----------------------------|
| <b>10. Stocks</b>    |                                |                              |                             |                             |
| Mu Enterprises stock | 0.00                           | 0.00                         | 0.00                        | 16.30                       |

|                    | Diocesan<br>Funds<br>2022<br>£ | Branch<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|--------------------|--------------------------------|------------------------------|-----------------------------|-----------------------------|
| <b>11. Debtors</b> |                                |                              |                             |                             |
| Debtors            | 0.00                           | 0.00                         | 0.00                        | 1,221.00                    |

**Mothers' Union Diocese of Down & Dromore**  
**Notes to the financial statements for the year ended 31st December 2022**

|                                     | Diocesan<br>Funds<br>2022<br>£ | Branch<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|-------------------------------------|--------------------------------|------------------------------|-----------------------------|-----------------------------|
| <b>12. Subscriptions in advance</b> |                                |                              |                             |                             |
| 2022 Subscriptions received         | 704.00                         | 704.00                       | 704.00                      | 780.00                      |

|                               |           |           |           |           |
|-------------------------------|-----------|-----------|-----------|-----------|
| <b>13. Unrestricted Funds</b> |           |           |           |           |
| General Funds                 | 12,847.72 |           | 12,847.72 | 13,299.17 |
| General Fund Investments      | 16,851.78 |           | 16,851.78 | 19,236.03 |
| Members Subscriptions         |           |           | 0.00      | 0.00      |
| MU Enterprises Diocesan       | 2,095.57  |           | 2,095.57  | 1,689.29  |
| MU Enterprises                | 0.00      |           | 0.00      | 190.45    |
| MU Enterprises Stock          | 0.00      |           | 0.00      | 16.30     |
| Other Unrestricted Funds      |           |           | 0.00      | 0.00      |
| Branch Unrestricted Funds     |           | 20,496.69 | 20,496.69 | 23,719.46 |
|                               | 31,795.07 | 20,496.69 | 52,291.76 | 58,150.70 |

|                             |           |  |           |           |
|-----------------------------|-----------|--|-----------|-----------|
| <b>14. Restricted Funds</b> |           |  |           |           |
| Indoor Members Fund         | 178.62    |  | 178.62    | 116.96    |
| Hydebank Prison Fund        | 57.99     |  | 57.99     | -9.81     |
| Women's Aid Newry Fund      | 151.88    |  | 151.88    | 0.00      |
| Diocesan Away From it All   | 803.62    |  | 803.62    | 617.00    |
| Education & Training        | 1,283.97  |  | 1,283.97  | 1,056.18  |
| Hospitality Fund            | 100.00    |  | 100.00    | 100.00    |
| Hydebank Wood College       | 82.22     |  | 82.22     | 82.22     |
| Grant Project               | 305.11    |  | 305.11    | 95.11     |
| Mums in May                 | 62.50     |  | 62.50     | 80.00     |
| Ordinands Fund              | 0.00      |  | 0.00      | 266.80    |
| Overseas Fund               | 691.43    |  | 691.43    | 705.08    |
| Overseas Fund Investments   | 6,481.81  |  | 6,481.81  | 7,398.87  |
| Women's Aid                 | 624.10    |  | 624.10    | 51.00     |
| Other Restricted Funds      | 1,289.31  |  | 1,289.31  | 328.14    |
|                             | 12,112.56 |  | 12,112.56 | 10,887.55 |

Total Funds

43,907.63

20,496.69

64,404.32

## **Mothers' Union Diocese of Down & Dromore**

### **Notes to the financial statements for the year ended 31st December 2022**

#### **14. Restricted Funds (continued)**

- Indoor Members Fund: it is used to buy small gifts for Indoor members special birthday and events that are organised as most of these members are house bound or in nursing homes.
- Hydebank Fund: to be used for craft classes and Christmas gifts at Ash House in Hydebank Wood College - the Women's Prison
- Women's Aid Fund: for Women's Aid project which gives support throughout NI to women and children who have experienced domestic violence.
- AFIA (Away From It All) Fund: is a Mothers' Union holiday scheme to give the opportunity of a break to those who are experiencing stress in their family life.
- Education & Training: to be used for education & training by Diocesan Officers
- Hospitality Fund: to be used for hospitality by Diocesan Officers
- Grant - Mums in May: £82.22 balance to be used towards Hydebank Wood College Life Improvement project
- Grant - Mums in May: £305.11 to be used for Mothers' Union projects
- Mums in May Fund: Funds raised to support the Mums in May projects in Ireland.
- Ordinands /Centenary Fund: to help those in training for Ministry.
- Overseas Fund: This is a Fund to be used to donate to Mothers' Union Charity projects Worldwide.

#### **15. Collections for Third Parties**

Included under Fundraising Events Receipts and payments are collections for Mothers' Union All Ireland of £0 (2021: £0) and for Women's Aid £2,812.05 (2021: £985).

#### **16. Transactions with the Trustees**

No trustee received any remuneration during the year. Trustees received a reimbursement of expenses during the year. Trustees expenses amounted to £0 (2021 £0).

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year. (If a trustee or trustee business provided professional services and received any payment for these services this must be disclosed)

#### **17. Governance Costs**

No governance costs incurred

#### **18. Associated Charities**

The charity is one of the Dioceses of Mothers' Union in Ireland, an unincorporated charity regulated by the Charity Regulator. In turn, Mothers' Union in Ireland is affiliated to the Mothers' Union, an unincorporated charity regulated by the Charity Commissioners in England and Wales.