

THE MOTHERS' UNION - DIOCESE OF YORK
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2017

THE MOTHERS' UNION - DIOCESE OF YORK

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2017

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THE MOTHERS' UNION - DIOCESE OF YORK

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2017

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Mothers' Union - Diocese of York
Charity registration number	249998
Principal office	12 Sir John Hunt Cottages Fulford Road Fulford York YO10 4PG

THE TRUSTEES

Mrs O Cooke
Mrs C Snowball
Mrs H Castle
Mrs J Finel
Mrs A Dewing
Mrs B Ford
Mrs B Richardson
Mrs S Kennedy

Accountants	B B Davis FCA of Townends Accountants LLP Chartered Accountants Fulford Lodge 1 Heslington Lane Fulford York YO10 4HW
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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 recruited by the existing board when a vacancy occurs.

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 2017

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

Throughout 2017 MU York Diocese has upheld the aims and objectives in many various ways; branch fellowship, deaconry and archdeaconry festivals, two diocesan meetings, coffee mornings, strawberry teas, community drop in sessions and toddler groups.

MUe representatives have promoted the work of the Mothers' Union with every card they have sold. The cards identify all the projects, national and international, the charity is supporting.

Our AFIA (Away From It All) caravan provides much needed holidays for disadvantaged families who would not otherwise be able to afford to get away from the pressures of daily life. These holidays are probably the only time families get to have quality time together and they provide positive memories to sustain them through the hard times they face just trying to live out their daily lives.

Many members are involved with Prison Work; a welcoming face whilst families are waiting to visit their prison inmate. Members look after the children in a safe and friendly environment whilst the visit takes place. This enables both parents and children to take away good quality memories from what otherwise could be a very stressful situation.

Pocket crosses are given to the wider community in numerous ways such as; at weddings, baptisms, members of the armed forces (Yorkshire Regiment in particular), even fans of football teams. In Escrick, York, local primary school children are given holding crosses by the members of the Escrick branch on moving onto Secondary School.

Many members produce knitted garments for refugees entering this area as well as baby items for premature babies and twiddle muffs for use with Dementia patients. In one or two areas in the Diocese members work closely with a Woman's refuge providing basic toiletry/make up packs.

FINANCIAL REVIEW

The results for the year are as shown on pages 5 to 15 of these accounts.

THE MOTHERS' UNION - DIOCESE OF YORK

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2017

PLANS FOR FUTURE PERIODS

Parenting courses are being planned to assist families to enjoy a more fulfilling family life. These courses are run with the aim of teaching facilitators to run their own parenting courses in their local areas.

Using MULOA (Mothers' Union Listening, Observing, Acting) process to ascertain the priorities of the members and help guide the next 5 years of strategy both Diocesan and National.

Overseas links are maintained throughout the year with our link dioceses by our dedicated Overseas Link Correspondent. Midday prayers are said by members daily across the whole diocese which includes our local, national and international links.

The trustees' annual report was approved on 26 April 2018 and signed on behalf of the board of trustees by:

Mrs O Cooke
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 2017

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 2017.

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.

B B DAVIS FCA OF TOWNENDS ACCOUNTANTS LLP
Chartered Accountants

Fulford Lodge
1 Heslington Lane
Fulford
York
YO10 4HW

26 April 2018

THE MOTHERS' UNION - DIOCESE OF YORK

STATEMENT OF FINANCIAL ACTIVITIES

31 DECEMBER 2017

			2017		2016
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	15,264	–	15,264	15,476
Charitable activities	5	299	20,471	20,770	26,433
Other trading activities	6	30,063	–	30,063	28,510
Investment income	7	1,015	–	1,015	1,039
Other income	8	(2,570)	–	(2,570)	3,486
Total income		<u>44,071</u>	<u>20,471</u>	<u>64,542</u>	<u>74,944</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	31,845	–	31,845	26,471
Expenditure on charitable activities	10,11	<u>18,171</u>	<u>26,855</u>	<u>45,026</u>	<u>39,654</u>
Total expenditure		<u>50,016</u>	<u>26,855</u>	<u>76,871</u>	<u>66,125</u>
Net (expenditure)/income		<u>(5,945)</u>	<u>(6,384)</u>	<u>(12,329)</u>	<u>8,819</u>
Transfers between funds		(5,000)	5,000	–	–
Other recognised gains and losses					
Other gains/(losses) on investments		1,142	–	1,142	1,566
Other gains/(losses) on investments		–	326	326	360
Net movement in funds		<u>(9,803)</u>	<u>(1,058)</u>	<u>(10,861)</u>	<u>10,745</u>
Reconciliation of funds					
Total funds brought forward		<u>56,728</u>	<u>26,705</u>	<u>83,433</u>	<u>72,688</u>
Total funds carried forward		<u>46,925</u>	<u>25,647</u>	<u>72,572</u>	<u>83,433</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 15 form part of these financial statements.

THE MOTHERS' UNION - DIOCESE OF YORK

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2017

		2017		2016
		£	£	£
FIXED ASSETS				
Investments	17		22,936	21,469
CURRENT ASSETS				
Stocks	18	4,012		3,261
Debtors	19	5,656		5,501
Cash at bank and in hand		49,315		60,036
		<u>58,983</u>		<u>68,798</u>
CREDITORS: Amounts falling due within one year	20	<u>9,347</u>		<u>6,834</u>
NET CURRENT ASSETS			<u>49,636</u>	<u>61,964</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>72,572</u>	<u>83,433</u>
NET ASSETS			<u>72,572</u>	<u>83,433</u>
FUNDS OF THE CHARITY				
Restricted funds			25,647	26,705
Unrestricted funds			46,925	56,728
Total charity funds	21		<u>72,572</u>	<u>83,433</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 April 2018, and are signed on behalf of the board by:

Mrs O Cooke
Trustee

The notes on pages 7 to 15 form part of these financial statements.

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2017

1. GENERAL INFORMATION

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 12 Sir John Hunt Cottages, Fulford Road, Fulford, York, YO10 4PG.

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) 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.

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

(e) 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.

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2017

3. ACCOUNTING POLICIES *(continued)*

Resources expended *(continued)*

- 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.

(f) 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.

(g) 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.

(h) 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.

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2017

3. ACCOUNTING POLICIES *(continued)*

(i) 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 2017 £	Unrestricted Funds £	Total Funds 2016 £
DONATIONS				
Subscriptions	34,608	34,608	34,489	34,489
Less Subscriptions charged from centre	(19,344)	(19,344)	(19,013)	(19,013)
	<u>15,264</u>	<u>15,264</u>	<u>15,476</u>	<u>15,476</u>

5. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Caravan replacement	–	1,750	1,750
Away From It All (including holidays)	–	7,065	7,065
General Diocesan purposes	299	–	299
Disaster relief	–	3,684	3,684
Mary Sumner House	–	640	640
Britain and Ireland Development Fund	–	145	145
Overseas work	–	3,432	3,432
Parenting course	–	462	462
Indoor Members	–	220	220
Bicycles for Mothers' Union	–	186	186
Literacy, Development and Education	–	2,887	2,887
	<u>299</u>	<u>20,471</u>	<u>20,770</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2017

5. CHARITABLE ACTIVITIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Caravan replacement	–	2,083	2,083
Away From It All (including holidays)	–	8,233	8,233
General Diocesan purposes	2,399	–	2,399
Disaster relief	–	3,399	3,399
Mary Sumner House	–	905	905
Britain and Ireland Development Fund	–	590	590
Overseas work	–	4,340	4,340
Parenting course	–	670	670
Indoor Members	–	857	857
Bicycles for Mothers' Union	–	322	322
Literacy, Development and Education	–	2,635	2,635
	<u>2,399</u>	<u>24,034</u>	<u>26,433</u>

6. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Sale of MUE goods	15,727	15,727	14,189	14,189
Receipts from Families First magazine	4,756	4,756	4,816	4,816
Retreats	9,580	9,580	9,505	9,505
	<u>30,063</u>	<u>30,063</u>	<u>28,510</u>	<u>28,510</u>

7. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Dividends/interest on CBF units, bank and building society	918	918	873	873
Bank interest receivable - CBF account	97	97	166	166
	<u>1,015</u>	<u>1,015</u>	<u>1,039</u>	<u>1,039</u>

8. OTHER INCOME

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
MUE grants	1,394	1,394	1,249	1,249
Gift Aid	486	486	1,740	1,740
(Deficit)/surplus on Special Appeals	(4,450)	(4,450)	497	497
	<u>(2,570)</u>	<u>(2,570)</u>	<u>3,486</u>	<u>3,486</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2017

9. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Mothers' Union goods - opening stock	3,261	3,261	3,148	3,148
Mothers' Union goods - purchases	18,874	18,874	12,654	12,654
Mothers' Union goods - closing stock	(4,012)	(4,012)	(3,261)	(3,261)
Payments to Families First magazine	4,612	4,612	4,816	4,816
Cost of retreats	9,110	9,110	9,114	9,114
	<u>31,845</u>	<u>31,845</u>	<u>26,471</u>	<u>26,471</u>

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Overseas Work	–	3,432	3,432
Parenting courses	–	5,000	5,000
Disaster Relief	–	3,684	3,684
Mary Sumner House	–	640	640
Bicycles for Mothers Union	–	186	186
Britain and Ireland Development Fund	–	145	145
Literacy, Development & Education	–	7,887	7,887
Away From It All Costs	–	5,355	5,355
Indoor Members	–	526	525
Support costs	18,171	–	18,172
	<u>18,171</u>	<u>26,855</u>	<u>45,026</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Overseas Work	–	4,340	4,340
Parenting courses	–	–	–
Disaster Relief	–	3,399	3,399
Mary Sumner House	–	905	905
Bicycles for Mothers Union	–	322	322
Britain and Ireland Development Fund	–	590	590
Literacy, Development & Education	–	2,635	2,635
Away From It All Costs	–	5,642	5,642
Indoor Members	–	451	450
Support costs	21,371	–	21,371
	<u>21,371</u>	<u>18,284</u>	<u>39,654</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2017

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2017 £	Total fund 2016 £
Overseas Work	3,432	–	3,432	4,340
Parenting courses	5,000	–	5,000	–
Disaster Relief	3,684	–	3,684	3,399
Mary Sumner House	640	–	640	905
Bicycles for Mothers Union	186	–	186	322
Britain and Ireland Development Fund	145	–	145	590
Literacy, Development & Education	7,887	–	7,887	2,635
Away From It All Costs	5,355	–	5,355	5,642
Indoor Members	525	–	525	450
Governance costs	–	18,172	18,172	21,371
	<u>26,854</u>	<u>18,172</u>	<u>45,026</u>	<u>39,654</u>

12. ANALYSIS OF SUPPORT COSTS

	Analysis of support costs – all activities £	Total 2017 £	Total 2016 £
Staff costs	11,789	11,789	11,819
Premises	150	150	375
General office	5,105	5,105	8,133
Governance costs	1,128	1,128	1,044
	<u>18,172</u>	<u>18,172</u>	<u>21,371</u>

13. INDEPENDENT EXAMINATION FEES

	2017 £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,128</u>	<u>1,044</u>

14. STAFF COSTS

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

	2017 £	2016 £
Wages and salaries	<u>9,124</u>	<u>9,154</u>

The average head count of employees during the year was 2 (2016: 2).

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2017

14. STAFF COSTS *(continued)*

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

15. TRUSTEE REMUNERATION AND EXPENSES

No trustee received remuneration for services during the year. Expenses incurred on behalf of The Mothers' Union of £1,719 (2016: £1,713) were reimbursed to trustees.

16. TRANSFERS BETWEEN FUNDS

During the year £5,000 was transferred from the General Fund to International Projects. In 2016 £2,500 was transferred from the Away From It All Fund to the Caravan Replacement Fund in anticipation of future needs.

17. INVESTMENTS

	Other investments £
Cost or valuation	
At 1 January 2017	21,469
Additions	–
Other movements	1,467
At 31 December 2017	22,936
Impairment	
At 1 January 2017 and 31 December 2017	–
Carrying amount	
At 31 December 2017	22,936
At 31 December 2016	21,469

All investments shown above are held at valuation.

18. STOCKS

	2017 £	2016 £
Raw materials and consumables	4,012	3,261

19. DEBTORS

	2017 £	2016 £
Prepayments and accrued income	5,656	5,501

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2017

20. CREDITORS: Amounts falling due within one year

	2017	2016
	£	£
Accruals and deferred income	9,346	6,731
Social security and other taxes	1	103
	<u>9,347</u>	<u>6,834</u>

21. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 Jan 2017	Income	Expend- iture	Transfers	Gains and losses	At 31 Dec 2017
	£	£	£	£	£	£
General Fund	<u>56,728</u>	<u>44,071</u>	<u>(50,016)</u>	<u>(5,000)</u>	<u>1,142</u>	<u>46,925</u>

Restricted funds

	At 1 Jan 2017	Income	Expend- iture	Transfers	Gains and losses	At 31 Dec 2017
	£	£	£	£	£	£
Parenting courses	5,980	462	(5,000)	–	–	1,442
Caravan Replacement	15,212	1,750	–	–	326	17,288
Away From It All	4,746	7,065	(5,355)	–	–	6,456
Indoor members	767	220	(526)	–	–	461
Diocesan, national and international sponsored projects	–	10,974	(15,974)	5,000	–	–
	<u>26,705</u>	<u>20,471</u>	<u>(26,855)</u>	<u>5,000</u>	<u>326</u>	<u>25,647</u>

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
Investments	19,001	3,935	22,936	21,469
Current assets	27,924	21,712	49,636	61,964
Net assets	<u>46,925</u>	<u>25,647</u>	<u>72,572</u>	<u>83,433</u>

THE MOTHERS' UNION - DIOCESE OF YORK

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2017

23. RELATED PARTIES

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