

**Mothers' Union in Ireland
(Republic of Ireland Activities)**

**Unaudited annual report
for the year ended 31 December 2019**

Mothers' Union in Ireland (Republic of Ireland Activities)

Annual report for the year ended 31 December 2019

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Mothers' Union in Ireland (Republic of Ireland Activities)

Trustees' report for the year ended 31 December 2019

The Trustees submit their annual report and the unaudited financial statements for the year ended 31 December 2019. The Trustees have adopted 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preparing the annual report and financial statements of the charity.

Reference and administrative information

Republic of Ireland:

Mothers' Union in Ireland is recognised as a Charity by the Revenue Commissioners, CHY 5161. Registered charity number- 20007331 (Charities Regulatory Authority).

Trustees

The Trustees who served during the year are:

June Butler- All Ireland President	Irene Boyd	Lucy Kavanagh
Kay Clarke- Vice President	Sally Cotter	Sylvia Wheatley
Patsy Devoy- Vice President	Hilary Dring	Myrtle Nairn
June Empey- Vice President	Jacqui Armstrong	Kaye Nesbitt
Iris Suitor- Vice President	Robertta Macartney	Beth Wortley
Sophia Dillon	Karen Nelson	Avril Jennings
Lesley Bayley	Hazel Speares	Lynne Coleman

Others:

Jane Grindle- Administrative officer
 Andrea Thompson- Charity Co-ordinator
 Rev Ken Rue- Treasurer

The principal and registered office of the charity is St. Michans Church, Church Street, Dublin 7.

The professional advisers and bankers are:

Accountants – HMCI Limited T/A Hamill McIlwaine, 28/30 Old Mountfield Road, Omagh
 Bankers – AIB, 40/41 Westmoreland Street, Dublin 1

Structure, governance and management

Governing document and structure

The charity is controlled by its governing documents, a deed of trust, and constitutes an unincorporated charity.

The Mothers' Union in Ireland (Republic of Ireland Activities) encompass the following Mothers' Union dioceses:

- Cashel, Ferns and Ossory
- Clogher
- Cork, Cloyne and Ross
- Derry and Raphoe
- Dublin and Glendalough
- Kilmore, Elphin and Ardagh
- Limerick and Killaloe
- Meath and Kildare
- Tuam, Killala and Achonry

Only the Republic of Ireland Activities of the above dioceses and their branches are included in these financial statements. The Dioceses are not separately registered with the Charity Regulator.

The Armagh diocesan accounts are included in Mothers' Union (Northern Ireland Activities) financial statements. One of its branches is located in the Republic of Ireland and its accounts are included in those financial statements.

Mothers' Union in Ireland (Republic of Ireland Activities)

Trustees' report for the year ended 31 December 2019 (continued)

Risk management

The Trustee Board actively reviews the risks which the Trust faces and believes that any risks identified are addressed by it on a timely basis. Such reviews include ensuring appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and principal activities

The charity's purpose is the relief of poverty or economic hardship, advancement of religion, advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability, the advancement of community development, including rural or urban regeneration, promotion of civic responsibility or voluntary work, promotion of health, including the prevention or relief of sickness, disease or human suffering and the advancement of conflict resolution or reconciliation, promotion of religious or racial harmony and harmonious community relations.

The Aim of the charity is the advancement of the Christian religion in the sphere of marriage and family life. In order to carry out this aim, its objectives are:

- To uphold Christ's teaching on the nature of marriage and promote its wider understanding.
- To encourage parents to bring up their children in the faith and life of the Church.
- To maintain a worldwide fellowship of Christians united in prayer, worship and service.
- To promote conditions in society favourable to stable family life and the protection of children.
- To help those whose family life has met with adversity.

'Away from It All' holidays provided to enable families to spend time together either through a short break or even daily outings.

Support for action against gender based violence, in particular raising awareness during the 16 Days of Activism against gender based violence.

Support for Indoor members through visiting, writing and a teleconferencing project. Emergency bags for those being admitted to hospital unexpectedly, knitting for premature babies, fiddle blankets and prayer shawls.

Support for families at prison visitor centres.

In all of its activities, the charity follows the Safeguarding policies and procedures issued by the Church of Ireland and, in particular, its Adult Safeguarding policy.

Public benefit statement

The Trust is satisfied that it adheres to the public benefit test set out by the Charity Regulatory Authority due to the objectives and activities it provides as outlined above.

Achievements and performance

Review of activities and future developments

The statement of financial activities for the year is set out on page 5 of the financial statements. The net movement in funds for the financial year is €66,636 (2018: €16,058 as restated).

Mothers' Union in Ireland (Republic of Ireland Activities)

Trustees' report for the year ended 31 December 2019 (continued)

Reserves policy and results

Mothers' Union Ireland had total reserves at 31 December 2019 of €752,882 (2018: €613,132 as restated).

The results for the year are set out in the statement of financial activities on page 5.

Trustee' certificate

We approve the accounts set out on pages 5 to 16 for the year ended 31 December 2019 disclosing a surplus of €66,636 (2018: deficit of €16,058 as restated). We confirm that we have made available all relevant records and information for their preparation.

June Butler
All-Ireland President
Date: 14 October 2020

Mothers' Union in Ireland (Republic of Ireland Activities)

Independent examiner's report to the charity trustees of Mothers' Union in Ireland

I report on the accounts for the Republic of Ireland Activities of the charity for the year ended 31 December 2019, which are set out on pages 5 to 16.

Respective responsibilities of charity trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of charity legislation. Having satisfied myself that the charity is not subject to audit under charity legislation, and is eligible for independent examination, it is my responsibility to:

- examine the accounts,
- follow the procedures laid down in the general Directions given by the Charities Regulator, and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under charity legislation and my examination was carried out in accordance with the general Directions given by the Charities Regulator. The 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 any 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 the Charities Regulator,
2. That the accounts do not accord with those accounting records,
3. That the accounts do not comply with acceptable accounting requirements and with the methods and principles of the Charities 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, and
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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 Charities Regulator, I have found no matters that require drawing to your attention.

Mr Rodney Hamill BSc. FCA
 HMCI Limited T/A Hamill McIlwaine
 28-30 Old Mountfield Road
 Omagh
 Co Tyrone
 BT79 7BJ

Date: 14 October 2020

Mothers' Union in Ireland (Republic of Ireland Activities)

Statement of financial activities for the year ended 31 December 2019

	Notes	Unrestricted funds €	Restricted funds €	2019 Total €	2018 Total €
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2a	4,766	333	5,099	9,949
Activities for generating funds	2b	21,394	500	21,894	12,103
Investment income	2c	106	12,406	12,512	12,357
Incoming resources from charitable activities					
Charitable activities	2d	139,748	21,795	161,543	157,205
Other incoming resources	2e	2,109	-	2,109	5,751
Total incoming resources		168,123	35,034	203,157	197,365
Resources expended					
Charitable activities:					
Raising funds	3a	11,243	-	11,243	-
Charitable activities	3b	162,885	15,485	178,370	189,094
Total resources expended		174,128	15,485	189,613	189,094
Net incoming resources		(6,005)	19,549	13,544	8,271
(Loss)/gain on investments	6	-	53,092	53,092	(24,329)
		(6,005)	72,641	66,636	(16,058)
Transfer between funds		(21,409)	21,409	-	-
Net movement of funds		(27,414)	94,050	66,636	(16,058)
Fund balances brought forward at 1 January 2019		151,420	461,712	613,132	629,190
Introduction of additional fund balances at 1 January 2019	11	73,114	-	73,114	-
Fund balances carried forward at 31 December 2019		197,120	555,762	752,882	613,132

Mothers' Union in Ireland (Republic of Ireland Activities)

Balance Sheet as at 31 December 2019

	Notes	Province funds 2019 €	Diocesan funds 2019 €	Branch funds 2019 €	2019 €	2018 €
Current assets						
Investments- RCB	6	336,965	120,268	-	457,233	397,141
Cash funds						
Petty Cash		24	293	360	677	-
Current Accounts		38,102	72,150	71,725	181,977	215,991
Deposit Accounts		88,980	26,613	-	115,593	-
Stock	7	-	5,578	-	5,578	-
Debtors	8	5,516	1,185	-	6,701	-
		469,587	226,087	72,085	767,759	613,132
Current liabilities						
Creditors	9	(4,334)	-	-	(4,334)	-
Subscriptions in advance	10	-	(1,735)	(8,808)	(10,543)	-
		(4,334)	(1,735)	(8,808)	(14,877)	-
Net current assets		465,253	224,352	63,277	752,882	613,132
Reserves						
Unrestricted funds	12	54,735	79,108	63,277	197,120	151,420
Restricted funds	13	410,518	145,244	-	555,762	461,712
		465,253	224,352	63,277	752,882	613,132

The accounts on pages 5 to 16 were approved by the Board of Trustees on 14th October 2020 and signed on its behalf by:

June Butler
All Ireland President

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019

1 Principal accounting policies

Accounting convention

These financial statements have been prepared on the going concern basis under the historical cost convention, as modified by the valuation of investments, and in accordance with 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The principal accounting policies are set out below.

Scope of accounts

These financial statements incorporate the Republic of Ireland Activities of the Province, 9 Dioceses and for 2019, 116 Branches of Mothers' Union in Ireland.

Functional currency

The presentation currency of the financial statements is the Euro (€).

Incoming resources

Incoming resources are received by way of donations and gifts and are included in full in the statement of financial activities upon receipt.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

- **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to supply them.

- **Governance costs**

Governance costs include expenditure on administration of the charity and compliance with constitutional and statutory requirements, and an appropriate apportionment of indirect costs.

Investments

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

Stocks

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

Subscriptions in advance

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

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

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 in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

2 Incoming resources

Incoming resources from generated funds	Unrestricted funds €	Restricted funds €	2019 Total €	2018 Total €
2a Voluntary income:				
Gifts	4,766	333	5,099	9,949
Represented by:				
Provincial income	-	333	333	7,401
Diocesan income	1,737	-	1,737	2,548
Branch income	3,029	-	3,029	-
	4,766	333	5,099	9,949
2b Activities for generating funds:				
Fundraising events	21,394	500	21,894	12,103
Represented by:				
Provincial income	-	500	500	12,103
Diocesan income	5,860	-	5,860	-
Branch income	15,894	-	15,894	-
Transfer of income	(360)	-	(360)	-
	21,394	500	21,894	12,103
2c Investment income:				
Bank interest received	106	8	114	36
RCB Dividend income	-	12,398	12,398	12,321
	106	12,406	12,512	12,357
Represented by:				
Provincial income	10	9,110	9,120	9,042
Diocesan income	8	3,296	3,304	3,315
Branch income	88	-	88	-
	106	12,406	12,512	12,357

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

2 Incoming resources (cont.)

Incoming resources from generated funds	Unrestricted funds €	Restricted funds €	2019 Total €	2018 Total €
2d Charitable activities:				
Members' subscriptions	56,301	-	56,301	52,408
Mums in May	-	3,810	3,810	14,491
Marketing	-	400	400	-
Centenary	-	1,090	1,090	1,535
Conference	-	2,052	2,052	-
Diocesan Away From It All	-	1,985	1,985	1,691
Sterling Overseas funds	17,992	12,458	30,450	33,227
MU Enterprises	21,907	-	21,907	17,238
Britain and Ireland Fund	714	-	714	149
Other Provincial Income	5,021	-	5,021	11,533
Other Diocesan Income	20,515	-	20,515	24,933
Other Branch Income	13,452	-	13,452	-
Transfers from N. Ireland Activities	3,846	-	3,846	-
	139,748	21,795	161,543	157,205
Represented by:				
Provincial income	32,219	29,801	62,020	58,371
Diocesan income	100,340	36,328	136,668	144,252
Branch income	87,384	-	87,384	0
Transfer of income	(80,195)	(44,334)	(124,529)	(45,418)
	139,748	21,795	161,543	157,205
2e Other incoming resources				
Sundry income	2,109	-	2,109	3,251
Grants	-	-	-	2,500
	2,109	-	2,109	5,751
Represented by:				
Provincial income	1,019	-	1,019	3,751
Diocesan income	3,223	-	3,223	2,000
Branch income	1,090	-	1,090	-
Transfer of income	(3,223)	-	(3,223)	-
	2,109	-	2,109	5,751

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

3 Resources expended

	Unrestricted funds €	Restricted funds €	2019 Total €	2018 Total €
Raising funds				
Fundraising events	11,243	-	11,243	-
Represented by:				
Provincial income	-	-	-	-
Diocesan income	4,446	-	4,446	-
Branch income	7,157	-	7,157	-
Transfer of income	(360)	-	(360)	-
	11,243	-	11,243	-
Charitable activities				
Mary Sumner House subscriptions	30,720	-	30,720	-
Mums in May	-	4,189	4,189	19,503
Chapel	-	325	325	220
Centenary	-	-	-	4,740
Marketing	315	500	815	-
Sterling overseas fund	-	5,354	5,354	40,731
MU Enterprises	20,955	-	20,955	19,477
Britain and Ireland fund	835	-	835	409
Diocesan Away From It All	1,091	5,051	6,142	-
Other funds	-	-	-	138
Grants	9,000	-	9,000	14,000
Other projects	28,740	-	28,740	20,513
Support costs				
Wages	12,776	-	12,776	14,255
Rent	2,550	-	2,550	2,400
Website costs	2,905	-	2,905	2,761
Provincial President's expenses	-	-	-	1,479
Provincial Treasurer's fee and expenses	1,556	-	1,556	1,026
Meeting fees and travel costs	11,619	-	11,619	3,609
Stationery & postage	2,739	-	2,739	735
Insurance	3,972	-	3,972	3,780
Bank fees	2,110	66	2,176	553
Other Provincial expenses	3,630	-	3,630	4,330

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

3 Resources expended (cont.)

	Unrestricted funds €	Restricted funds €	2019 Total €	2018 Total €
Charitable activities (cont.)				
Other Diocesan expenses	2,003	-	2,003	27,761
Other Branch expenses	6,801	-	6,801	-
Allocation of support costs to NI activities	(11,961)	-	(11,961)	-
Transfer to N Ireland activities	30,529	-	30,529	6,674
	162,885	15,485	178,370	189,094
Represented by:				
Provincial income	46,050	23,762	69,812	77,220
Diocesan income	121,331	14,648	135,979	157,292
Branch income	100,331	-	100,331	0
Transfer of income	(104,827)	(22,925)	(127,752)	(45,418)
	162,885	15,485	178,370	189,094

4 Taxation

Mothers' Union in Ireland is registered as a charity for tax purposes – registered number is 5161 (ROI).

5 Staff costs

	2019 €	2018 €
Wages and salaries	12,776	14,255

No employees received emoluments in excess of €60,000.

6 Current asset Investments

	2019 €
Unlisted investments- RCB (restricted)	
Opening valuation	286,141
Transferred at cost (previously shown in cash funds)	111,000
Additions	7,000
Movement in fair value	53,092
Closing valuation	457,233

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

7 Stocks

	2019	2018
	€	€
MU Enterprises stock	5,536	-
Pattern books	42	-
	5,578	-

8 Debtors

	2019	2018
	€	€
Subscriptions due	167	-
Prepayments	6,534	-
	6,701	-

9 Creditors

	2019	2018
	€	€
Accruals	4,334	-

10 Subscriptions in advance

	2019	2018
	€	€
Subscriptions paid in respect of the following year	10,543	-

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

11 Introduction of additional fund balances

Following a review of the reporting of accounting information, the Trustees agreed that in order to provide a comprehensive statement of assets and liabilities;

- a) Stocks, debtors and creditors should be included in the accounts
- b) Diocesan bank accounts not previously included should be incorporated
- c) Branch assets and liabilities should be included for the first time.

The effect on the financial statements has been to add the following balances:

	Province €	Dioceses €	Branches €	Total €
Cash Funds	-	4,464	72,032	76,496
Stocks	-	5,808	-	5,808
Debtors	3,425	1,444	-	4,869
Creditors	(3,516)	(1,735)	-	(5,251)
Subscriptions in advance	-	-	(8,808)	(8,808)
	(91)	9,981	63,224	73,114

12 Unrestricted Funds

	Province €	Dioceses €	Branches €	Total €
Balance as at 1 st January 2019 (previously reported)	66,096	196,324	-	262,420
Transfer to RCB Restricted Investments	-	(111,000)	-	(111,000)
Balance as at 1 st January 2019 (as restated)	66,096	85,324	-	151,420
Introduction of additional fund balances	(91)	9,981	63,224	73,114
Net movement of funds	(11,270)	(16,197)	53	(27,414)
	54,735	79,108	63,277	197,120

13 Restricted Funds

	Province €	Dioceses €	Branches €	Total €
Balance at 1 January 2019 (as previously reported)	350,457	-	-	350,457
Monies paid by Dioceses in 2018 not received by Province until 2019	255	-	-	255
Transfer of RCB Restricted Investment	-	111,000	-	111,000
Balance at 1 st January 2019 (as restated)	350,712	111,000	-	461,712

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

13 Restricted Funds (cont.)

	Mums in May €	Marketing funds €	Jubilee Keane €	Centenary funds €	Conference funds €	Chapel fund €	Diocesan AFIA €	Other funds €	Total funds €
Province									
Balance as at 1 st January 2019 (as restated)	20,152	1,091	16,795	299,449	4,823	1,831	-	6,571	350,712
Incoming resources	8,453	400	4	23,554	7,303	30	-	-	39,744
Resources expended	(5,244)	(318)	-	(18,000)	-	(200)	-	-	(23,762)
Increase in valuation of investment	-	-	-	43,824	-	-	-	-	43,824
Balance as at 31 December 2019	23,361	1,173	16,799	348,827	12,126	1,661	-	6,571	410,518
Dioceses									
Balance as at 1 st January 2019 (as restated)	-	-	-	-	-	-	111,000	-	111,000
Incoming resources	1,003	-	-	700	-	-	19,325	18,596	39,624
Resources expended	(603)	-	-	-	-	-	(5,070)	(8,975)	(14,648)
Increase in valuation of investment	-	-	-	-	-	-	9,268	-	9,268
Balance as at 31 December 2019	400	-	-	700	-	-	134,523	9,621	145,244
Branches									
Balance as at 1 st January 2019 (as restated)	-	-	-	-	-	-	-	-	-
Incoming resources	-	-	-	-	-	-	-	-	-
Resources expended	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	-	-	-	-	-	-	-	-
Totals									
Balance as at 1 st January 2019 (as restated)	20,152	1,091	16,795	299,449	4,823	1,831	111,000	6,571	461,712
Incoming resources	9,456	400	4	24,254	7,303	30	19,325	18,596	79,368
Resources expended	(5,847)	(318)	-	(18,000)	-	(200)	(5,070)	(8,975)	(38,410)
Increase in Valuation of investment	-	-	-	43,824	-	-	9,268	-	53,092
Balance as at 31 December 2019	23,761	1,173	16,799	349,527	12,126	1,661	134,523	16,192	555,762

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

13 Restricted Funds (cont.)

Mums in May

Fundraising campaign inaugurated in 2012 to mark 125th anniversary of Mothers' Union in Ireland and continued triennially. Funds are raised for the work of Mothers' Union Worldwide; support of projects and the development of Mothers' Union in All-Ireland. It is administered by a sub-committee appointed by All-Ireland Trustees.

Marketing Funds

Funds used for the promotion of Mothers' Union to members and the wider community.

Jubilee Keane

These funds are specifically for the provision of office equipment and, should it be necessary, to fulfil any administrative obligations on the winding up of the organisation.

Centenary Fund

Funds raised by members and invested following the centenary celebrations of Mothers' Union in Ireland in 1987, invested through RCB and income generated used to support ordinands training for ministry in the Church of Ireland. The fund is administered by a sub committee appointed by All-Ireland Trustees and grants are awarded annually.

Conference Fund

Funds set aside from members' subscriptions each year in order to provide a triennial residential training conference for diocesan officers.

Chapel Fund

Funds provided by Dioceses towards expenses relating to the Mothers' Union Chapel at Christ Church Cathedral, otherwise known as the Laurence O'Toole Chapel.

Diocesan AFIA

The Dioceses maintain funds to provide for 'Away from it all' (AFIA) holidays to enable families to spend time together through a short break or even daily outings.

Other Funds

The Province maintains a special fund for training and prior permission is required prior to utilising these funds. The Dioceses maintain other funds for specific purposes.

14 Comparative figures

The comparative figures have been shown, where possible, on a comparable basis to those of the current year. However, it was not possible to include branch information for 2018 as the information was not available.

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2019 (continued)

15 Transactions with the Trustees

No Trustee received any remuneration during the year.

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.

16 Governance Costs

Governance costs of €1,556 were incurred during the year (2018: €1,026). These costs related to fees paid and expenses reimbursed to the Provincial Treasurer.

17 Associated Charity

Mothers' Union in Ireland is an independent charity affiliated to the Mothers' Union, an unincorporated charity regulated by the Charity Commissioners in England and Wales.