

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

**Unaudited annual report
for the year ended 31 December 2018**

Mothers' Union in Ireland (Republic of Ireland Diocese)

Annual report for the year ended 31 December 2018

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Mothers' Union in Ireland (Republic of Ireland Diocese)

Trustees' report for the year ended 31 December 2018

The Trustees submit their annual report and the unaudited financial statements for the year ended 31 December 2018. 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, 5161.
Registered charity number- 20007331 (Charities Regulatory Authority).

Trustees

The Trustees who served during the year are:

| | | |
|---|---------------------|------------------|
| Phyllis Grothier- All Ireland President | Rev. Margaret Sykes | Moira Thom |
| Kay Clarke- Vice President | Lucy Kavanagh | Jacqui Armstrong |
| June Empey- Vice President | Irene Boyd | Mildred Gilmore |
| Myrtle Nairn- Vice President | Sophia Dillon | Alison Rooke |
| Iris Suitor- Vice President | June Butler | Hazel Speares |
| Valerie Ash | Mary Good | Avril Jennings |
| Patsy Devoy | Karen Nelson | Sylvia Wheatley |

Others:

Jane Grindle- Administrative officer
Andrea Thompson- Charity Co-ordinator
Peter Clampett- Honorary 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
Bankers – AIB

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.

Risk management

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

Mothers' Union in Ireland (Republic of Ireland Diocese)

Trustees' report for the year ended 31 December 2018 (continued)

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 Society 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.

Passionate about Parenting facilitated support for parents of young families.

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.

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 (€16,313).

Mothers' Union in Ireland (Republic of Ireland Diocese)

Trustees' report for the year ended 31 December 2018 (continued)

Reserves policy and results

The Mothers' Union in Ireland incorporates all the individual branches of Mothers' Union across Ireland. The structure of the charity is built up from the individual branches connected with each parish in the Church of Ireland who report to their Diocese. These 12 Dioceses in turn report to the Mothers' Union in Ireland headquarters. Due to the different charity regulatory bodies in Ireland and Northern Ireland different reporting practices have been established. The Dioceses located in Northern Ireland are individually registered with the NI Charity Commission. Within Ireland the registration was at the headquarters level.

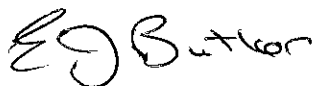
These accounts incorporate the transactions as reported by the Dioceses located in Ireland and the central headquarter costs transacted in Euros. The individual branches have not been incorporated in these accounts although their contributions are reflected within the Diocese. Headquarter costs incurred in sterling are reported separately to the Trustees. A review is currently being undertaken to determine how best to report the overall work of the Mothers' Union in Ireland across all Dioceses and regulatory bodies.

Mothers' Union Ireland had total reserves at 31 December 2018 of €612,877.

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 12 for the year ended 31 December 2018 disclosing a deficit of (€16,313). We confirm that we have made available all relevant records and information for their preparation.



June Butler
All-Ireland President

Date:

12 October 2019

Mothers' Union in Ireland (Republic of Ireland Diocese)

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

I report on the accounts of the charity for the year ended 31 December 2018, which are set out on pages 5 to 12.

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:

Mothers' Union in Ireland (Republic of Ireland Diocese)

Statement of financial activities for the year ended 31 December 2018

| | Notes | Unrestricted funds € | Restricted funds € | 2018 Total € | 2017 Total € |
|--|-------|----------------------------|--------------------------|--------------------|--------------------|
| Incoming resources | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | 3,348 | 6,601 | 9,949 | 7,237 |
| Activities for generating funds | 2 | 1,486 | 12,103 | 13,589 | 9,084 |
| Investment income | 2 | 3,324 | 9,033 | 12,357 | 12,357 |
| Incoming resources from charitable activities | | | | | |
| Charitable activities | 2 | 154,300 | 1,164 | 155,464 | 169,172 |
| Other incoming resources | 2 | 3,251 | 2,500 | 5,751 | 3,601 |
| Total incoming resources | | 165,709 | 31,401 | 197,110 | 201,451 |
| Resources expended | | | | | |
| Charitable activities: | | | | | |
| Raising funds | 3 | 21,712 | - | 21,712 | 24,961 |
| Charitable activities | 3 | 152,200 | 15,182 | 167,382 | 174,203 |
| Total resources expended | | 173,912 | 15,182 | 189,094 | 199,164 |
| Net incoming resources | | (8,203) | 16,219 | 8,016 | 2,287 |
| (Loss)/gain on investments | 6 | - | (24,329) | (24,329) | 2,489 |
| | | (8,203) | (8,110) | (16,313) | 4,776 |
| Transfer between funds | | (310,470) | 310,470 | - | - |
| Net movement of funds | | | | | |
| Fund balances brought forward at 1 January 2017 | | 581,093 | 48,097 | 629,190 | 624,414 |
| Fund balances carried forward at 31 December 2018 | | 262,420 | 350,457 | 612,877 | 629,190 |

Mothers' Union in Ireland (Republic of Ireland Diocese)

Balance Sheet as at 31 December 2018

| | Notes | 2018 € | 2017 € |
|--|-------|----------------|----------------|
| Current assets | | | |
| Investments- RCB | 6 | 286,141 | 310,470 |
| Cash at bank | | 326,736 | 318,720 |
| | | 612,877 | 629,190 |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | | - | - |
| Net current assets | | 612,877 | 629,190 |
| Reserves | | | |
| Unrestricted funds | 7 | 548,561 | 581,093 |
| Restricted funds | 7 | 64,316 | 48,097 |
| | | 612,877 | 629,190 |

The accounts on pages 5 to 12 were approved by the Board of Trustees on 12th October 2019 and signed on its behalf by:



June Butler
All Ireland President

Mothers' Union in Ireland (Republic of Ireland Diocese)

Notes to the financial statements for the year ended 31 December 2018

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.

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. The three main activity categories are:

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.

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 Diocese)

Notes to the financial statements for the year ended 31 December 2018 (continued)

2 Incoming resources

| | Unrestricted funds € | Restricted funds € | 2018 Total € | 2017 Total € |
|--|----------------------------|--------------------------|--------------------|--------------------|
| Incoming resources from generated funds | | | | |
| Voluntary income: | | | | |
| Gifts | 3,348 | 6,601 | 9,949 | 7,237 |
| Activities for generating funds: | | | | |
| Fundraising events | 1,486 | 12,103 | 13,589 | 9,084 |
| Investment income: | | | | |
| Bank interest received | 3,324 | 8 | 3,332 | 3,386 |
| RCB Dividend income | - | 9,025 | 9,025 | 8,971 |
| | 3,324 | 9,033 | 12,357 | 12,357 |
| Incoming resources from charitable activities | | | | |
| Charitable activities: | | | | |
| Overseas Development fund | 13,082 | - | 13,082 | 15,991 |
| Other funds | 37,837 | 1,164 | 39,001 | 51,090 |
| Contributions from Dioceses | 52,408 | - | 52,408 | 56,515 |
| Other income | 33,735 | - | 33,735 | 22,782 |
| MU enterprises | 17,238 | - | 17,238 | 22,794 |
| | 154,300 | 1,164 | 155,464 | 169,172 |
| Other incoming resources | | | | |
| Sundry income | 3,251 | - | 3,251 | 601 |
| RCB grant | - | 2,500 | 2,500 | 3,000 |
| | 3,251 | 2,500 | 5,751 | 3,601 |
| Total incoming resources | 165,709 | 31,401 | 197,110 | 201,451 |

Mothers' Union in Ireland (Republic of Ireland Diocese)

Notes to the financial statements for the year ended 31 December 2018 (continued)

3 Resources expended

| | Notes | Unrestricted funds € | Restricted funds € | 2018 Total € | 2017 Total € |
|------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| Raising funds | | | | | |
| Ploughing championship | | 2,235 | - | 2,235 | 352 |
| MU enterprises | | 19,477 | - | 19,477 | 24,609 |
| | | 21,712 | - | 21,712 | 24,961 |
| Charitable activities | | | | | |
| Overseas Development fund | | 28,154 | - | 28,154 | 27,576 |
| Other funds | | 18,084 | - | 18,084 | 18,915 |
| Grants | | 25,520 | 7,983 | 33,503 | 21,418 |
| Other projects | | 17,682 | 597 | 18,279 | 43,282 |
| Donations | | - | - | - | 841 |
| Support costs: | | | | | |
| Wages | 5 | 14,255 | - | 14,255 | 14,092 |
| Insurance | | 3,780 | - | 3,780 | 3,430 |
| Postage and stationery | | 697 | 38 | 735 | 4,151 |
| Sundry expenses | | 31,270 | - | 31,270 | 21,494 |
| Rent | | 2,400 | - | 2,400 | 2,400 |
| Website costs | | 2,761 | - | 2,761 | 2,761 |
| Travel | | 3,609 | - | 3,609 | 3,151 |
| Subscriptions | | 370 | - | 370 | 300 |
| Bank fees | | 495 | 58 | 553 | 601 |
| President | | 1,479 | - | 1,479 | 1,534 |
| Council expenses | | 1,476 | - | 1,476 | 1,373 |
| Equipment | | - | - | - | 1,220 |
| Transfer between bank accounts | | 168 | 6,506 | 6,674 | 5,664 |
| Total charitable activities | | 152,200 | 15,182 | 167,382 | 174,203 |
| Total resources expended | | 173,912 | 15,152 | 189,094 | 199,164 |

Mothers' Union in Ireland (Republic of Ireland Diocese)

Notes to the financial statements for the year ended 31 December 2018 (continued)

4 Taxation

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

5 Staff costs

| | 2018 | 2017 |
|--------------------|--------|--------|
| | € | € |
| Wages and salaries | 14,255 | 14,092 |

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

6 Current asset Investments

| | 2018 | 2017 |
|----------------------------------|----------|---------|
| | € | € |
| Unlisted investments- RCB | | |
| Opening valuation | 310,470 | 304,981 |
| Additions | - | 3,000 |
| Movement in fair value | (24,329) | 2,489 |
| Closing valuation | 286,141 | 310,470 |

Mothers' Union in Ireland (Republic of Ireland Diocese)

Notes to the financial statements for the year ended 31 December 2018 (continued)

7 Movement in funds

| | 1 January 2018 € | Incoming resources € | Resources expended € | Transfer € | Gain on investment € | 31 December 2018 € |
|-------------------------------------|------------------------|----------------------------|----------------------------|----------------|----------------------------|-----------------------------|
| Unrestricted funds | | | | | | |
| General fund | 69,122 | 59,012 | (61,870) | (168) | - | 66,096 |
| Diocese | 201,501 | 106,697 | (111,874) | - | - | 196,324 |
| | 270,623 | 165,709 | (173,744) | (168) | - | 262,420 |
| Restricted funds | | | | | | |
| RCB investment-Centenary | 310,470 | - | - | - | (24,329) | 286,141 |
| Special fund (No 1 Reserve account) | - | - | - | 6,571 | - | 6,571 |
| Mums in May | 19,753 | 13,267 | (8,530) | (4,338) | - | 20,152 |
| Jubilee Keane | 16,791 | 4 | - | - | - | 16,795 |
| Conference | 1,706 | 2,501 | (2) | 618 | - | 4,823 |
| Chapel | 1,801 | - | - | 30 | - | 1,831 |
| Centenary | 6,811 | 15,629 | - | (9,387) | - | 13,053 |
| Marketing Unit | 1,235 | - | (144) | - | - | 1,091 |
| | 358,567 | 31,401 | (8,676) | (6,506) | (24,329) | 350,457 |
| Total funds | 629,190 | 197,110 | (182,420) | (6,674) | (24,329) | 612,877 |

Diocese

This is an aggregate of the income and expenditure in each of the 9 Republic of Ireland Diocese.

Special fund

These funds are specifically for the proposes of training and prior permission must be obtained prior to using these funds.

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.

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.

Conference

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

Mothers' Union in Ireland (Republic of Ireland Diocese)

Notes to the financial statements for the year ended 31 December 2018 (continued)

Chapel

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

Centenary

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.

Marketing Unit

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