

**Mothers' Union in Ireland
(Northern Ireland Activities)**

**Unaudited annual report
for the year ended 31 December 2023**

Mothers' Union in Ireland (Northern Ireland Activities)

Annual report for the year ended 31 December 2023

Contents

	Pages
Trustees' report	1-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-14

Mothers' Union in Ireland (Northern Ireland Activities)

Trustees' report for the year ended 31 December 2023

The Trustees submit their annual report and the unaudited financial statements for the year ended 31 December 2023. 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

Northern Ireland:

Mothers' Union in Ireland is registered with the Charity Regulator in the Republic of Ireland, number 20007331. When possible, the charity intends to register with The Charity Commission NI as a section 167 institution. Individual dioceses have been registered separately.

Trustees

The Trustees who served during the year are:

June Butler- All Ireland President	Heather Ellis	Lucy Kavanagh
Patsy Devoy- Vice President	Hilary Dring	Sylvia Wheatley
Sophia Dillon- Vice President	Sally Cotter	Myrtle Nairn
Hazel Speares- Vice President	Jacqui Armstrong	Kaye Nesbitt
Moira Thom- Vice President	Mavis Thompson	Clare Stewart
Debbie Davidson	Ada Lawson	Kay Clarke
Lesley Bayley	Ann Howard	Margaret Jacob

Others:

Administrative officer- Vacant in 2023
 Andrea Thompson - Charity Co-ordinator
 Rev. Ken Rue FCA – 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, 7-12 Dame St, Dublin 2
	– AIB, St Helens, 1Undershaft, London, EC3A 8AB

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 (Northern Ireland Activities) encompass the following Mothers' Union dioceses:

	Charity number
Armagh Diocesan Mothers' Union	102965
The Mothers' Union, Diocese of Clogher	100592
Mothers' Union Connor Diocese	101658
Derry and Raphoe Mothers' Union	100834
Mothers' Union Down & Dromore	105094

Only the Northern Ireland activities of the above dioceses and their branches are included in these financial statements.

Mothers' Union in Ireland (Northern Ireland Activities)

Trustees' report for the year ended 31 December 2023 (continued)

Governing document and structure (cont.)

The Kilmore, Elphin & Ardagh diocesan accounts are included in Mothers' Union (Republic of Ireland Activities) financial statements. One of its branches is located in Northern Ireland and its accounts are included in these financial statements.

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.

Calling for an end to gender based violence, including domestic abuse, throughout the year, with parishes and branches taking part in the Mothers' Union RISE UP campaign against domestic abuse and the 16 Days of Activism. This is supported by our education programme, 'Equipping The Church To Take Action and End Domestic Abuse' and our 'Changing The Story Wellbeing programme'.

Support for Indoor members through visiting and writing. 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 Commission for Northern Ireland due to the objectives and activities it provides as outlined above.

Mothers' Union in Ireland (Northern Ireland Activities)

Trustees' report for the year ended 31 December 2023 (continued)

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 a deficit of £1,535 (2022: surplus £21,703).

Reserves policy and results

Mothers' Union in Ireland (Northern Ireland Activities) had total reserves at 31 December 2023 of £329,437 (2022: £329,942).

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

Trustees' certificate

We approve the accounts set out on pages 5 to 14 for the year ended 31 December 2023 disclosing a deficit of £1,535 (2022: surplus £21,703). We confirm that we have made available all relevant records and information for their preparation.

June Butler
All-Ireland President
Date: 28 September 2024

Mothers' Union in Ireland (Northern Ireland Activities)

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

I report on the accounts for the Northern Ireland Activities of the charity for the year ended 31 December 2023, which are set out on pages 5 to 14 .

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,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, 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 section 65 of the Charities Act and 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. 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 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 section 63 of the Charities Act,
2. That the accounts do not accord with those accounting records,
3. That the accounts do not comply with the accounting requirements the Charities Act, 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 Charity Commission for Northern Ireland, 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: 28 September 2024

Mothers' Union in Ireland (Northern Ireland Activities)

Statement of financial activities for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2a	21,225	-	21,225	20,742
Activities for generating funds	2b	25,680	59	25,739	19,449
Investment income	2c	1,127	439	1,566	952
Incoming resources from charitable activities					
Charitable activities	2d	125,146	73,639	198,785	171,546
Other incoming resources	2e	64,117	1,132	65,249	55,462
Total incoming resources		237,295	75,269	312,564	268,151
Resources expended					
Charitable activities:					
Raising funds	3a	10,204	-	10,204	6,214
Charitable activities	3b	227,467	77,509	304,976	236,933
Total resources expended		237,671	77,509	315,180	243,147
Net incoming resources		(376)	(2,240)	(2,616)	25,004
Gain/(loss) on investments	4	781	300	1,081	(3,301)
		405	(1,940)	(1,535)	21,703
Transfer between funds		(2,403)	2,403	-	-
Net movement of funds		(1,998)	463	(1,535)	21,703
Fund balances brought forward at 1 January 2023		238,712	91,230	329,942	308,239
Introduction of additional Fund balances at 1 January 2023		1,030	-	1,030	-
Fund balances carried forward at 31 December 2023	9,10	237,744	91,963	329,437	329,942

Mothers' Union in Ireland (Northern Ireland Activities)

Balance Sheet as at 31 December 2023

	Note	Province funds 2023 £	Diocesan funds 2023 £	Branch funds 2023 £	2023 £	2022 £
Current assets						
Investments- RCB Unit Trust	4	-	24,415	-	24,415	23,334
Petty cash		-	956	7,536	8,492	7,060
Current accounts		95,001	95,366	114,053	304,420	315,930
Deposit accounts		-	2,177	8,377	10,554	8,161
Stock	5	-	1,938	-	1,938	1,580
Debtors	6	1,102	-	-	1,102	1,892
Total assets		96,103	124,852	129,966	350,921	357,957
Current liabilities						
Creditors	7	(850)	(1,574)	-	(2,424)	(2,657)
Subscriptions in advance	8	-	-	(19,060)	(19,060)	(25,358)
Total Liabilities		(850)	(1,574)	(19,060)	(21,484)	(28,015)
Net Assets		95,253	123,278	110,906	329,437	329,942
Reserves						
Unrestricted funds	9	28,509	99,950	109,285	237,744	238,712
Restricted funds	10	66,744	23,328	1,621	91,693	91,230
Total Funds		95,253	123,278	110,906	329,437	329,942

The accounts on pages 5 to 14 were approved by the Board of Trustees on 28 September 2024 and signed on its behalf by:

June Butler
All Ireland President

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2023

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 Northern Ireland Activities of the Province, 5 Dioceses and 170 Branches (2022: 179 Branches) of Mothers' Union in Ireland.

Functional currency

The presentation currency of the financial statements is the pound sterling (£).

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 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.

- ***Raising Funds***

Investments

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

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.

Subscriptions in advance

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

Mothers' Union in Ireland (Northern Ireland Activities)
Notes to the financial statements for the year ended 31 December 2023
(continued)

1 Accounting policies (cont.)

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

2 Incoming resources

Incoming resources from generated funds:	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
2a Voluntary income:				
Gifts	21,225	-	21,225	16,445
Annual Gathering	-	-	-	4,297
	21,225	-	21,225	20,742
Represented by:				
Provincial income	1,362	-	1,362	4,330
Diocesan income	599	-	599	377
Branch income	19,264	-	19,264	16,035
	21,225	-	21,225	20,742
2b Activities for generating funds:				
General fundraising events	25,680	59	25,739	19,449
Represented by:				
Provincial income	-	350	350	6,689
Diocesan income	167	-	167	1,227
Branch income	25,513	-	25,513	18,222
Transfers of Income	-	(291)	(291)	(6,689)
	25,680	59	25,739	19,449

Mothers' Union in Ireland (Northern Ireland Activities)
Notes to the financial statements for the year ended 31 December 2023
(continued)

2 Incoming resources (cont.)

Incoming resources from generated funds:	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
2c Investment income:				
Bank interest received	817	34	851	92
RCB dividend income	310	405	715	860
	1,127	439	1,566	952
Represented by:				
Provincial income	-	5	5	-
Diocesan income	906	434	1,340	880
Branch income	221	-	221	72
	1,127	439	1,566	952
2d Charitable activities:				
Members' subscriptions	100,587	-	100,587	82,095
Mums in May	-	3,547	3,547	5,447
Overseas Funds	-	46,109	46,109	42,667
Domestic Violence	-	11,691	11,691	4,945
Republic of Ireland Funds	-	4,656	4,656	2,432
MU Enterprises	10,349	-	10,349	8,672
Merchandise Sales	1,741	-	1,741	1,740
Diocesan Away From It All	-	3,176	3,176	1,766
Getaway Weekend Income	7,060	-	7,060	5,115
Other Provincial Income	200	-	200	520
Other Diocesan income	820	4,460	5,280	11,573
Other Branch income	4,389	-	4,389	2,441
Transfers from Republic of Ireland Activities	-	-	-	2,133
	125,146	73,639	198,785	171,546
Represented by:				
Provincial income	102,244	74,428	176,672	139,642
Diocesan income	115,435	71,245	186,680	164,975
Branch income	100,798	40,875	141,673	125,420
Transfer of income	(193,331)	(112,909)	(306,240)	(258,491)
	125,146	73,639	198,785	171,546

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2023 (continued)

2 Incoming resources (cont.)

Incoming resources from generated funds:	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
2e Other incoming resources				
Outings	23,165	-	23,165	29,971
Grants	6,131	-	6,131	2,682
Sundry income	34,821	1,132	35,953	22,809
	64,117	1,132	65,249	55,462
Represented by:				
Provincial income	1,500	-	1,500	-
Diocesan income	11,895	1,132	13,027	8,097
Branch income	51,740	-	51,740	50,179
Transfer of income	(1,018)	-	(1,018)	(2,814)
	64,117	1,132	65,249	55,462

3 Resources expended

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
3a Raising funds				
Fundraising events	8,079	-	8,079	3,308
Merchandise Purchases	2,125	-	2,125	2,906
	10,204	-	10,204	6,214
Represented by:				
Provincial expenditure	1,700	-	1,700	2,906
Diocesan expenditure	425	-	425	1,425
Branch expenditure	8,079	-	8,079	3,308
Transfers of expenditure	-	-	-	(1,425)
	10,204	-	10,204	6,214

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2023 (continued)

3 Resources expended (cont.)

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
3b Charitable activities				
Mary Sumner House subscriptions	52,429	-	52,429	51,700
Mums in May	-	4,726	4,726	1,500
Overseas funds	-	50,128	50,128	45,165
Domestic Violence	-	7,341	7,341	360
MU Enterprises	9,392	-	9,392	4,403
Diocesan Away From It All	-	3,620	3,620	4,929
Republic of Ireland funds	-	10,239	10,239	
Outings	43,682	-	43,682	33,574
Getaway weekend expenses	7,560	-	7,560	894
Other projects	44,080	-	44,080	33,518
<u>Support costs:</u>				
President's expenses	1,247	-	1,247	1,509
Meeting fees and travel costs	13,206	-	13,206	11,776
Stationery, postage and photocopying	5,469	-	5,469	4,794
Insurance	6,479	-	6,479	5,275
Advertising	-	-	-	150
Accountancy fees	785	-	785	855
Bank fees	4,166	85	4,251	4,241
Other Provincial Expenses	1,234	-	1,234	676
Other Diocesan Expenses	1,668	1,370	3,038	4,153
Other Branch Expenses	11,571	-	11,571	7,371
Contribution to ROI Costs	23,000	-	23,000	19,340
Transfers to ROI activities	1,499	-	1,499	750
Total charitable activities	227,467	77,509	304,976	236,933
Represented by:				
Provincial expenditure	95,827	76,444	172,271	136,288
Diocesan expenditure	130,196	71,197	201,393	169,412
Branch expenditure	193,594	45,167	238,761	197,802
Transfers of expenditure	(192,150)	(115,299)	(307,449)	(266,569)
	227,467	77,509	304,976	236,933

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2023 (continued)

4 Investments in RCB Unit Trust

	Unrestricted investments £	Restricted investments £	2023 Total £
Valuation at 1 January 2023	16,852	6,482	23,334
Movement in fair value	781	300	1,081
Valuation at 31 December 2023	17,633	6,782	24,415

5 Stocks

	2023 Total £	2022 Total £
MU Enterprises stock	1,938	1,580

6 Debtors

	2023 Total £	2022 Total £
Subscriptions due	1,102	968
Prepayments	-	924
	1,102	1,892

7 Creditors

	2023 Total £	2022 Total £
Creditors	1,574	942
Accruals	850	1,715
	2,424	2,657

8 Subscriptions in advance

	2023 Total £	2022 Total £
Subscriptions paid in respect of the following year	19,060	25,358

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2023 (continued)

9 Unrestricted Funds

	Province £	Dioceses £	Branches £	Total £
Balance as at 1 st January 2023	23,189	98,232	117,291	238,712
Net movement of funds	5,320	1,718	(8,006)	(968)
Balance as at 31st December 2023	28,509	99,950	109,285	237,744

10 Restricted funds

	Mums in May £	Overseas funds £	Domestic Violence £	Diocesan AFIA £	Other funds £	Total funds £
Province						
Balance as at 1 st January 2023	26,063	35,497	4,585	-	-	66,145
Incoming resources	1,820	52,908	11,676	-	-	66,404
Resources expended	(8,428)	(50,036)	(7,341)	-	-	(65,805)
Balance as at 31 December 2023	19,455	38,369	8,920	-	-	66,744

Dioceses

Balance as at 1 st January 2023	1,147	711	-	13,020	8,063	22,941
Incoming resources	1,488	13,346	-	3,718	5,828	24,380
Resources expended	(1,000)	(13,277)	-	(3,620)	(6,396)	(24,293)
Increase in valuation of investment	-	-	-	300	-	300
Balance as at 31 December 2023	1,635	780	-	13,418	7,495	23,328

Branches

Balance as at 1 st January 2023	-	2,144	-	-	-	2,144
Incoming resources	-	6,371	-	-	-	6,371
Resources expended	-	(6,894)	-	-	-	(6,894)
Balance as at 31 December 2023	-	1,621	-	-	-	1,621

Totals

Balance as at 1 st January 2023	27,210	38,352	4,585	13,020	8,063	91,230
Incoming resources	3,308	72,625	11,676	3,718	5,828	97,155
Increase in valuation of investment	-	-	-	300	-	300
Resources expended	(9,428)	(70,207)	(7,341)	(3,620)	(6,396)	(96,992)
Balance as at 31 December 2023	21,090	40,770	8,920	13,418	7,495	91,693

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2023 (continued)

10 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.

Overseas Funds

These are funds raised in Ireland and sent to the Mothers' Union in Mary Sumner House, London, for distribution to various overseas projects.

Domestic Violence

These are funds raised to assist victims of Domestic Abuse and provide educational courses on the topic of Domestic Violence.

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 Dioceses and Branches maintain other funds for specific purposes.

11 Comparative figures

The comparative figures have been shown, where possible, on a comparable basis to those of the current year.

12 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.

13 Governance Costs

Governance costs of €785 were incurred during the year (2022: £780). These costs related to fees paid to the independent examiner.

14 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.