

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

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

Mothers' Union in Ireland (Northern Ireland Activities)

Annual report for the year ended 31 December 2019

Contents

	Pages
Trustees' report	1-3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7-16

Mothers' Union in Ireland (Northern 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

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	Hilary Dring	Kaye Nesbitt
Kay Clarke- Vice President	Lucy Kavanagh	Jacqui Armstrong
June Empey- Vice President	Irene Boyd	Hazel Speares
Patsy Devoy- Vice President	Sophia Dillon	Beth Wortley
Iris Suitor- Vice President	Roberta Macartney	Sylvia Wheatley
Lesley Bayley	Myrtle Nairn	Avril Jennings
Sally Cotter	Karen Nelson	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 (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 2019 (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.

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 Commission for Northern Ireland 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 £14,870 (2018: deficit of £1,443 as restated).

Mothers' Union in Ireland (Northern 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 £366,570 (2018: £178,482 as restated).

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 16 for the year ended 31 December 2019 disclosing a surplus of £14,870 (2018: deficit of £1,443 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 (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 2019, which are set out on pages 5 to 16.

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: 14 Oct 2020

Mothers' Union in Ireland (Northern 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	22,126	-	22,126	3,428
Activities for generating funds	2b	20,088	365	20,453	20,006
Investment income	2c	503	440	943	882
Incoming resources from charitable activities					
Charitable activities	2d	225,887	99,777	325,664	229,875
Other incoming resources	2e	2,935	-	2,935	10,876
Total incoming resources		271,539	100,582	372,121	265,067
Resources expended					
Charitable activities:					
Raising funds	3a	1,085	385	1,470	4,190
Charitable activities	3b	259,964	98,158	358,122	262,320
Total resources expended		261,049	98,543	359,592	266,510
Net incoming resources		10,490	2,039	12,529	(1,443)
Gain/(loss) on investments	4	1,691	650	2,341	-
		12,181	2,689	14,870	(1,443)
Transfer between funds		(36,962)	36,962	-	-
Net movement of funds		(24,781)	39,651	14,870	(1,443)
Fund balances brought forward at 1 January 2019		119,066	59,416	178,482	179,925
Introduction of additional Fund balances at 1 January 2019.	9	173,218	-	173,218	-
Fund balances carried forward at 31 December 2019		267,503	99,067	366,570	178,482

Mothers' Union in Ireland (Northern Ireland Activities)

Balance Sheet as at 31 December 2019

	Note	Province funds 2019 £	Diocesan funds 2019 £	Branch funds 2019 £	2019 £	2018 £
Current assets						
Investments- RCB Unit Trust	4	-	23,900	-	23,900	21,559
Petty cash		-	368	1,802	2,170	-
Current accounts		77,571	103,147	179,475	360,193	156,923
Deposit accounts		-	-	1,010	1,010	-
Stock	5	-	685	-	685	-
Debtors	6	393	-	903	1,296	-
Total assets		77,964	128,100	183,190	389,254	178,482
Current liabilities						
Creditors	7	(2,162)	(1,372)	(195)	(3,729)	-
Subscriptions in advance	8	-	-	(18,955)	(18,955)	-
Total Liabilities		(2,162)	(1,372)	(19,150)	(22,684)	-
Net Assets		75,802	126,728	164,040	366,570	178,482
Reserves						
Unrestricted funds	10	5,541	104,487	157,475	267,503	119,066
Restricted funds	11	70,261	22,241	6,565	99,067	59,416
Total Funds		75,802	126,728	164,040	366,570	178,482

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 (Northern 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 Northern Ireland Activities of the Province, 5 Dioceses and (for 2019, - 191 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.

- *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 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 2019 (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 £	2019 Total £	2018 Total £
2a Voluntary income:				
Gifts	22,126	-	22,126	3,428
Represented by:				
Provincial income	-	-	-	-
Diocesan income	3,177	-	3,177	3,428
Branch income	18,949	-	18,949	-
	22,126	-	22,126	3,428
2b Activities for generating funds:				
General fundraising events	20,088	150	20,238	14,088
Mums in May	-	-	-	5,918
Marketing resources	-	215	215	-
	20,088	365	20,453	20,006
Represented by:				
Provincial income	-	3,876	3,876	14,178
Diocesan income	5,055	-	5,055	5,918
Branch income	15,033	150	15,183	-
Transfers of Income	-	(3,661)	(3,661)	(90)
	20,088	365	20,453	20,006

Mothers' Union in Ireland (Northern 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 £
2c Investment income:				
Bank interest received	178	14	192	167
RCB dividend income	325	426	751	715
	503	440	943	882
Represented by:				
Provincial income	-	-	-	97
Diocesan income	411	440	851	785
Branch income	92	-	92	-
	503	440	943	882
2d Charitable activities:				
Members' subscriptions	95,645	-	95,645	98,714
Mums in May	-	1,674	1,674	11,305
Marketing	-	646	646	-
Overseas Funds	-	61,572	61,572	93,724
Republic of Ireland Funds	1,206	1,470	2,676	1,229
MU Enterprises	9,483	-	9,483	7,893
Diocesan Away From It All	-	2,898	2,898	1,925
Other Provincial income	9,659	-	9,659	2,464
Other Diocesan income	3,538	5,864	9,402	12,621
Other Branch income	106,356	-	106,356	-
Transfers from Republic of Ireland Activities	-	25,653	25,653	-
	225,887	99,777	325,664	229,875
Represented by:				
Provincial income	184,814	41,329	226,143	258,686
Diocesan income	179,603	26,330	205,933	227,931
Branch income	253,250	6,465	259,715	-
Transfer of income	(391,780)	25,653	(366,127)	(256,742)
	225,887	99,777	325,664	229,875

Mothers' Union in Ireland (Northern 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 £
2e Other incoming resources				
Sundry income	2,935	-	2,935	1,830
Grants	-	-	-	9,046
	2,935	-	2,935	10,876
Represented by:				
Provincial income	1,725	-	1,725	3,330
Diocesan income	-	-	-	7,546
Branch income	1,310	-	1,310	-
Transfer of income	(100)	-	(100)	-
	2,935	-	2,935	10,876

3 Resources expended

	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
3a Raising funds				
Fundraising events	1,085	385	1,470	4,190
Represented by:				
Provincial expenditure	-	385	385	4,190
Diocesan expenditure	278	-	278	90
Branch expenditure	807	-	807	-
Transfers of Expenditure	-	-	-	(90)
	1,085	385	1,470	4,190

Mothers' Union in Ireland (Northern 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 £
3b Charitable activities				
Mary Sumner House subscriptions	62,370	-	62,370	62,991
Mums in May	2,139	1,554	3,693	13,018
Overseas funds	-	85,000	85,000	96,145
Marketing	-	270	270	-
Republic of Ireland funds	2,476	1,183	3,659	812
MU Enterprises	11,707	-	11,707	5,621
Diocesan Away From It All	3,077	-	3,077	-
Other projects	103,857	3,781	107,638	24,977
Donations/ appeal	-	-	-	16,323
<u>Support costs:</u>				
President's expenses	1,740	-	1,740	-
Meeting fees and travel costs	25,912	-	25,912	6,049
Stationery and postage	1,982	-	1,982	1,736
Focus printing and distribution	-	2,802	2,802	3,154
Insurance	1,778	-	1,778	1,767
Accountancy fees	2,000	-	2,000	1,770
Bank fees	3,915	189	4,104	590
Other Provincial Expenses	912	-	912	1,578
Other Diocesan Expenses	1,537	-	1,537	3,950
Other Branch Expenses	23,976	50	24,026	-
Contribution to ROI Costs	10,586	-	10,586	19,558
Transfers to ROI activities	-	3,329	3,329	2,281
Total charitable activities	259,964	98,158	358,122	262,320
 Represented by:				
Provincial expenditure	134,642	81,403	216,045	259,255
Diocesan expenditure	192,040	17,037	209,077	259,808
Branch expenditure	302,838	50	302,888	-
Transfers of expenditure	(369,556)	(332)	(369,888)	(256,743)
	259,964	98,158	358,122	262,320

Mothers' Union in Ireland (Northern Ireland Activities)

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

4 Investments in RCB Unit Trust

	Unrestricted investments £	Restricted investments £	2019 Total £
Investments transferred at valuation at 1 January (previously shown in cash funds)	15,570	5,989	21,559
Movement in fair value	1,691	650	2,341
	17,261	6,639	23,900

5 Stocks

	2019 Total £	2018 Total £
MU Enterprises stock	685	-

6 Debtors

	2019 Total £	2018 Total £
Subscriptions due	903	-
Prepayments	393	-
	1,296	-

7 Creditors

	2019 Total £	2018 Total £
Accruals	3,729	-

8 Subscriptions in advance

	2019 Total £	2018 Total £
Subscriptions paid in respect of the following year	18,955	-

Mothers' Union in Ireland (Northern Ireland Activities)

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

9 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	-	1,590	184,719	186,309
Stocks	-	961	-	961
Debtors	475	-	940	1,415
Creditors	(2,295)	-	-	(2,295)
Subscriptions in advance	-	-	(13,172)	(13,172)
	(1,820)	2,551	172,487	173,218

10 Unrestricted Funds

	Province £	Dioceses £	Branches £	Total £
Balance as at 1 st January 2019 (previously reported)	733	113,975	-	114,708
Monies paid by Dioceses in 2018 not received by Province until 2019	8,027	-	-	8,027
Transfer of monies understated	-	2,200	-	2,200
Transfer to restricted funds as per Diocesan accounts	-	(5,869)	-	(5,869)
Balance as at 1 st January 2019 (as restated)	8,760	110,306	-	119,066
Introduction of additional fund balances	(1,820)	2,551	172,487	173,218
Net movement of funds	(1,399)	(8,370)	(15,012)	(24,781)
	5,541	104,487	157,475	267,503

Mothers' Union in Ireland (Northern Ireland Activities)

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

11 Restricted funds

	Province £	Dioceses £	Branches £	Total £
Balance as at 1 st January 2019 (as previously reported)	54,321	-	-	54,321
Monies paid by Dioceses in 2018 not received by Province until 2019	3,001	-	-	3,001
Transfer of monies overstated	(3,775)	-	-	(3,775)
Transfer to restricted funds as per Diocesan accounts	-	5,869	-	5,869
Balance as at 1st January 2019 (as restated)	53,547	5,869	-	59,416

	Mums in May £	Overseas funds £	Marketing funds £	Euro funds £	Diocesan AFIA £	Other funds £	Total funds £
Province							
Balance as at 1 st January 2019 (as restated)	20,309	29,015	4,223	-	-	-	53,547
Incoming resources	13,596	96,397	860	-	-	-	110,853
Resources expended	(5,050)	(86,018)	(3,071)	-	-	-	(94,139)
Balance as at 31 December 2019	28,855	39,394	2,012	-	-	-	70,261

Dioceses							
Balance as at 1 st January 2019 (as restated)	30	3,644	-	213	482	1,500	5,869
Incoming resources	1,432	14,824	-	650	3,779	6,085	26,770
Transfer of RCB Restricted investment	-	-	-	-	-	5,989	5,989
Increase in valuation of investment	-	-	-	-	-	650	650
Resources expended	-	(11,961)	-	(863)	(800)	(3,413)	(17,037)
Balance as at 31 December 2019	1,462	6,507	-	-	3,461	10,811	22,241

Branches							
Balance as at 1 st January 2019 (as restated)	-	-	-	-	-	-	-
Incoming resources	-	5,122	-	500	-	993	6,615
Resources expended	-	-	-	-	-	(50)	(50)
Balance as at 31 December 2019	-	5,122	-	500	-	943	6,565

Totals							
Balance as at 1 st January 2019 (as restated)	20,339	32,659	4,223	213	482	1,500	59,416
Incoming resources	15,028	116,343	860	1,150	3,779	7,078	144,238
Transfer of RCB Restricted investment	-	-	-	-	-	5,989	5,989
Increase in valuation of investment	-	-	-	-	-	650	650
Resources expended	(5,050)	(97,979)	(3,071)	(863)	(800)	(3,463)	(111,226)
Balance as at 31 December 2019	30,317	51,023	2,012	500	3,461	11,754	99,067

Mothers' Union in Ireland (Northern Ireland Activities)

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

11 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.

Marketing Funds

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

Euro Funds

Funds maintained in Euro bank accounts for various purposes.

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.

12 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 information for 2018 as the information was not available.

13 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.

14 Governance Costs

Governance costs of £2,000 were incurred during the year (2018: £2,250). These costs related to fees paid to the independent examiner.

Mothers' Union in Ireland (Northern Ireland Activities)

15 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.