

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

**Unaudited annual report
for the year ended 31 December 2022**

Mothers' Union in Ireland (Republic of Ireland Activities)

Annual report for the year ended 31 December 2022

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Mothers' Union in Ireland (Republic of Ireland Activities)

Trustees' report for the year ended 31 December 2022

The Trustees submit their annual report and the unaudited financial statements for the year ended 31 December 2022. 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	Hilary Dring	Sylvia Wheatley
Patsy Devoy- Vice President	Sally Cotter	Myrtle Nairn
Hazel Speares- Vice President	Jacqui Armstrong	Kaye Nesbitt
Joy Gordon- Vice President	Mavis Thompson	Beth Wortley
Debbie Davidson	Ada Lawson	Clare Stewart
Lesley Bayley	Ann Howard	Margaret Jacob

Others:

Brigit Barrett - Administrative officer (March to December 2022 inclusive)
 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, 1 Undershaft, 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 (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 these financial statements.

Mothers' Union in Ireland (Republic of Ireland Activities)

Trustees' report for the year ended 31 December 2022 (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 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 Regulatory Authority due to the objectives and activities it provides as outlined above.

Mothers' Union in Ireland (Republic of Ireland Activities)

Trustees' report for the year ended 31 December 2022 (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 €61,628 (2021: surplus €94,504).

Reserves policy and results

Mothers' Union in Ireland (Republic of Ireland Activities) had total reserves at 31 December 2022 of €760,652 (2021: €822,280).

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 15 for the year ended 31 December 2022 disclosing a deficit of €61,628 (2021: surplus of €94,504). We confirm that we have made available all relevant records and information for their preparation.

June Butler
All-Ireland President
Date: 10 October 2023

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 2022, which are set out on pages 5 to 15.

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: 10 October 2023

Mothers' Union in Ireland (Republic of Ireland Activities)

Statement of financial activities for the year ended 31 December 2022

	Notes	Unrestricted funds €	Restricted funds €	2022 Total €	2021 Total €
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2a	6,676	-	6,676	4,460
Activities for generating funds	2b	8,628	37	8,665	24,599
Investment income	2c	12	13,076	13,088	12,586
Incoming resources from charitable activities					
Charitable activities	2d	92,962	19,133	112,095	124,393
Other incoming resources	2e	17,603	-	17,603	4,628
Total incoming resources		125,881	32,246	158,127	170,666
Resources expended					
Charitable activities:					
Raising funds	3a	3,107	-	3,107	1,219
Charitable activities	3b	125,666	31,158	156,824	156,016
Total resources expended		128,773	31,158	159,931	157,235
Net incoming resources		(2,892)	1,088	(1,804)	13,431
(Loss)/gain on investments	6	-	(59,824)	(59,824)	81,073
		(2,892)	(58,736)	(61,628)	94,504
Transfer between funds		1,276	(1,276)	-	-
Net movement of funds		(1,616)	(60,012)	(61,628)	94,504
Fund balances brought forward at 1 January 2022		178,364	643,916	822,280	723,989
Introduction of additional fund balances at 1 January 2022		-	-	-	3,787
Fund balances carried forward at 31 December 2022	11,12	176,748	583,904	760,652	822,280

Mothers' Union in Ireland (Republic of Ireland Activities)

Balance Sheet as at 31 December 2022

	Notes	Province funds 2022 €	Diocesan funds 2022 €	Branch funds 2022 €	2022 €	2021 €
Current assets						
Investments- RCB	6	344,889	120,669	-	465,558	518,582
Cash funds						
Petty Cash		-	197	2,190	2,387	1,334
Current Accounts		68,963	75,603	36,547	181,113	183,975
Deposit Accounts		83,844	18,120	5,387	107,351	112,383
Stock	7	-	5,497	-	5,497	6,803
Debtors	8	4,842	1,326	-	6,168	5,068
		502,538	221,412	44,124	768,074	828,145
Current liabilities						
Creditors	9	(4,605)	(12)	-	(4,617)	(1,140)
Subscriptions in advance	10	-	(2,805)	-	(2,805)	(4,725)
		(4,605)	(2,817)	-	(7,422)	(5,865)
Net current assets						
		497,933	218,595	44,124	760,652	822,280
Reserves						
Unrestricted funds	11	60,842	71,782	44,124	176,748	178,364
Restricted funds	12	437,091	146,813	-	583,904	643,916
		497,933	218,595	44,124	760,652	822,280

The accounts on pages 5 to 15 were approved by the Board of Trustees on 10 October 2023 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 2022

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 101 Branches (2021: 106 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. 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.

- **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 2022 (continued)

2 Incoming resources

Incoming resources from generated funds	Unrestricted funds €	Restricted funds €	2022 Total €	2021 Total €
2a Voluntary income:				
Gifts	6,676	-	6,676	4,460
Represented by:				
Provincial income	480	-	480	250
Diocesan income	1,694	-	1,694	1,943
Branch income	4,502	-	4,502	2,628
Transfers of Income	-	-	-	(361)
	6,676	-	6,676	4,460
2b Activities for generating funds:				
Fundraising events	8,628	37	8,665	24,599
Represented by:				
Provincial income	-	997	997	22,034
Diocesan income	2,317	-	2,317	1,685
Branch income	6,841	-	6,841	1,545
Transfer of income	(530)	(960)	(1,490)	(665)
	8,628	37	8,665	24,599
2c Investment income:				
Bank interest received	12	-	12	55
RCB Dividend income	-	13,076	13,076	12,531
	12	13,076	13,088	12,586
Represented by:				
Provincial income	-	9,637	9,637	9,240
Diocesan income	12	3,439	3,451	3,306
Branch income	-	-	-	40
	12	13,076	13,088	12,586

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2022 (continued)

2 Incoming resources (cont.)

Incoming resources from generated funds	Unrestricted funds €	Restricted funds €	2022 Total €	2021 Total €
2d Charitable activities:				
Members' subscriptions	51,294	-	51,294	49,018
Mums in May	-	1,898	1,898	18,555
Overseas funds	-	13,681	13,681	12,193
Centenary	-	1,903	1,903	310
Diocesan Away From It All	-	1,603	1,603	3,820
Bishops' Appeal for Overseas Literacy Projects	-	-	-	15,000
MU Enterprises	26,178	-	26,178	19,894
Merchandise Sales	760	-	760	-
Getaway Weekend	5,530	-	5,530	-
Other Diocesan Income	1,472	48	1,520	488
Other Branch Income	6,884	-	6,884	4,014
Transfers from N. Ireland Activities	844	-	844	1,101
	92,962	19,133	112,095	124,393
Represented by:				
Provincial income	42,865	18,674	61,539	69,386
Diocesan income	71,829	28,070	99,899	114,536
Branch income	55,078	13,432	68,510	71,892
Transfer of income	(76,810)	(41,043)	(117,853)	(131,421)
	92,962	19,133	112,095	124,393
2e Other incoming resources				
Sundry income	4,177	-	4,177	2,328
Outings	12,726	-	12,726	-
Grants	700	-	700	2,300
	17,603	-	17,603	4,628
Represented by:				
Provincial income	1,125	-	1,125	2,733
Diocesan income	15,063	-	15,063	2,079
Branch income	2,730	-	2,730	173
Transfer of income	(1,315)	-	(1,315)	(357)
	17,603	-	17,603	4,628

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2022 (continued)

3 Resources expended

	Unrestricted funds €	Restricted funds €	2022 Total €	2021 Total €
3a Raising funds:				
Fundraising events	3,107	-	3,107	1,219
Represented by:				
Provincial expenditure	-	-	-	-
Diocesan expenditure	598	-	598	958
Branch expenditure	3,039	-	3,039	926
Transfer of expenditure	(530)	-	(530)	(665)
	3,107	-	3,107	1,219
3b Charitable activities:				
Mary Sumner House subscriptions	34,523	-	34,523	35,970
Getaway weekend expenses	8,380	-	8,380	-
Mums in May	-	800	800	21,054
Centenary	-	-	-	160
Overseas funds	-	10,170	10,170	15,360
MU Enterprises	23,666	-	23,666	19,636
Outings	13,003	-	13,003	-
Diocesan Away From It All	4,084	2,765	6,849	6,175
Grants	-	15,200	15,200	9,300
Priority fund expenses	395	-	395	1,581
Literacy projects	-	-	-	15,000
Other projects	20,312	2,171	22,483	18,381
Support costs				
Wages	7,097	-	7,097	-
Rent	2,400	-	2,400	2,400
Website costs	649	-	649	870
Provincial Treasurer's fee and expenses	3,110	-	3,110	3,075
Meeting fees and travel costs	5,020	-	5,020	3,233
Stationery, photocopying & postage	1,942	-	1,942	3,753
Insurance	4,517	-	4,517	4,271

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2022 (continued)

3 Resources expended (cont.)

	Unrestricted funds €	Restricted funds €	2022 Total €	2021 Total €
3b Charitable activities (cont.):				
Accountancy	875	-	875	800
Advertising	1,230	-	1,230	-
Bank fees	2,214	52	2,266	2,813
Other Provincial expenses	4,944	-	4,944	4,882
Other Diocesan expenses	3,614	-	3,614	4,927
Other Branch expenses	2,911	-	2,911	1,794
Allocation of support costs to NI activities	(21,871)	-	(21,871)	(23,389)
Transfer to N Ireland activities	2,651	-	2,651	3,970
	125,666	31,158	156,824	156,016
Represented by:				
Provincial expenditure	49,238	33,222	82,460	76,899
Diocesan expenditure	101,574	22,723	124,297	129,761
Branch expenditure	53,995	16,200	70,195	81,495
Transfer of expenditure	(79,141)	(40,987)	(120,128)	(132,139)
	125,666	31,158	156,824	156,016

4 Taxation

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

5 Staff costs

	2022 €	2021 €
Wages and salaries	7,097	-

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

6 Current asset Investments

	2022 €
Unlisted investments- RCB (restricted)	
Opening valuation	518,582
Additional investment	6,800
Movement in fair value	(59,824)
Closing valuation	465,558

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2022 (continued)

7 Stocks

	2022	2021
	€	€
MU Enterprises stock	4,818	6,106
Pattern books	679	697
	5,497	6,803

8 Debtors

	2022	2021
	€	€
Subscriptions due	1,326	298
Prepayments	4,842	4,770
	6,168	5,068

9 Creditors

	2022	2021
	€	€
Accruals	4,617	1,140

10 Subscriptions in advance

	2022	2021
	€	€
Subscriptions paid in respect of the following year	2,805	4,725

11 Unrestricted Funds

	Province	Dioceses	Branches	Total
	€	€	€	€
Balance as at 1 st January 2022	65,562	78,027	34,775	178,364
Net movement of funds	(4,720)	(6,245)	9,349	(1,616)
	60,842	71,782	44,124	176,748

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2022 (continued)

12 Restricted Funds

	Mums in May €	Overseas Funds €	Jubilee Keane €	Centenary funds €	Conference funds €	Chapel fund €	Diocesan AFIA €	Other funds €	Total funds €
Province									
Balance as at 1 st January 2022	26,834	12,083	16,804	403,828	23,683	1,911	-	-	485,143
Incoming resources	997	13,705	-	21,573	-	113	-	-	36,388
Resources expended	(8,004)	(10,018)	(994)	(21,336)	-	-	-	-	(40,352)
Transfer between funds	-	-	-	-	-	-	-	-	-
Decrease in valuation of investment	-	-	-	(44,088)	-	-	-	-	(44,088)
Balance as at 31 December 2022	19,827	15,770	15,810	359,977	23,683	2,024	-	-	437,091
Dioceses									
Balance as at 1 st January 2022	3,075	3,026	-	-	-	-	147,652	5,020	158,773
Incoming resources	4,598	10,652	-	2,151	-	-	4,726	48	22,175
Resources expended	(1,660)	(9,652)	-	(2,151)	-	-	(2,765)	(2,171)	(18,399)
Decrease in valuation of investment	-	-	-	-	-	-	(15,736)	-	(15,736)
Balance as at 31 December 2022	6,013	4,026	-	-	-	-	133,877	2,897	146,813
Branches									
Balance as at 1 st January 2022	-	-	-	-	-	-	-	-	-
Incoming resources	-	-	-	-	-	-	-	-	-
Resources expended	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2022	-	-	-	-	-	-	-	-	-
Totals									
Balance as at 1 st January 2022	29,909	15,109	16,804	403,828	23,683	1,911	147,652	5,020	643,916
Incoming resources	5,595	24,357	-	23,724	-	113	4,726	48	58,563
Resources expended	(9,664)	(19,670)	(994)	(23,487)	-	-	(2,765)	(2,171)	(58,751)
Transfer between funds	-	-	-	-	-	-	-	-	-
Decrease in valuation of investment	-	-	-	(44,088)	-	-	(15,736)	-	(59,824)
Balance as at 31 December 2022	25,840	19,796	15,810	359,977	23,683	2,024	133,877	2,897	583,904

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2022 (continued)

12 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.

Jubilee Keane

These funds are specifically for the office equipment and, should it be necessary, to fulfil any 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 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 and Dioceses maintain other funds for specific purposes.

13 Comparative figures

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

Mothers' Union in Ireland (Republic of Ireland Activities)

Notes to the financial statements for the year ended 31 December 2022 (continued)

14 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.

15 Governance Costs

Governance costs of €3,985 were incurred during the year (2021: €3,875). These costs relate to fees paid to and expenses reimbursed to the Provincial Treasurer and the Independent Reviewer.

16 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.