

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

**Unaudited annual report
for the year ended 31 December 2021**

Mothers' Union in Ireland (Northern Ireland Activities)

Annual report for the year ended 31 December 2021

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Mothers' Union in Ireland (Northern Ireland Activities)

Trustees' report for the year ended 31 December 2021

The Trustees submit their annual report and the unaudited financial statements for the year ended 31 December 2021. 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
Joy Gordon- Vice President	Irene Boyd	Hazel Speares
Patsy Devoy- Vice President	Sophia Dillon	Beth Wortley
Iris Sutor- Vice President	Roberta Macartney	Sylvia Wheatley
Lesley Bayley	Myrtle Nairn	Margaret Jacob
Sally Cotter	Karen Nelson	Clare Stewart

Others:

Vacant- 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, 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 (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 2021 (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.

Mothers' Union in Ireland (Northern Ireland Activities)

Trustees' report for the year ended 31 December 2021 (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 surplus of £11,643 (2020: £79,403 deficit).

Reserves policy and results

Mothers' Union in Ireland (Northern Ireland Activities) had total reserves at 31 December 2021 of £308,239 (2020: £292,097).

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 2021 disclosing a surplus of £11,643 (2020: £79,403 deficit). We confirm that we have made available all relevant records and information for their preparation.



June Butler
All-Ireland President
Date: 05 October 2022

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 2021, 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: 05 October 2022

Mothers' Union in Ireland (Northern Ireland Activities)

Statement of financial activities for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2a	15,201	-	15,201	16,498
Activities for generating funds	2b	568	16,059	16,627	9,984
Investment income	2c	424	429	853	1,032
Incoming resources from charitable activities					
Charitable activities	2d	110,566	52,480	163,046	145,248
Other incoming resources	2e	16,117	8,622	24,739	5,593
Total incoming resources		142,876	77,590	220,466	178,355
Resources expended					
Charitable activities:					
Raising funds	3a	7,015	-	7,015	931
Charitable activities	3b	125,862	77,870	203,732	257,638
Total resources expended		132,877	77,870	210,747	258,569
Net incoming resources		9,999	(280)	9,719	(80,214)
Gain/(loss) on investments	4	1,389	535	1,924	811
		11,388	255	11,643	(79,403)
Transfer between funds		(1,854)	1,854	-	-
Net movement of funds		9,534	2,109	11,643	(79,403)
Fund balances brought forward at 1 January 2021		213,723	78,374	292,097	366,570
Introduction of additional Fund balances at 1 January 2021	9	4,499	-	4,499	4,930
Fund balances carried forward at 31 December 2021		227,756	80,483	308,239	292,097

Mothers' Union in Ireland (Northern Ireland Activities)

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Balance Sheet as at 31 December 2021

	Note	Province funds 2021 £	Diocesan funds 2021 £	Branch funds 2021 £	2021 £	2020 £
Current assets						
Investments- RCB Unit Trust	4	-	26,635	-	26,635	24,711
Petty cash		-	46	4,225	4,271	6,283
Current accounts		77,147	93,378	125,234	295,759	275,735
Deposit accounts		-	-	1,012	1,012	4,521
Stock	5	-	216	-	216	380
Debtors	6	1,970	430	-	2,400	810
Total assets		79,117	120,705	130,471	330,293	312,440
Current liabilities						
Creditors	7	(2,400)	-	-	(2,400)	(3,065)
Subscriptions in advance	8	-	-	(19,654)	(19,654)	(17,278)
Total Liabilities		(2,400)	-	(19,654)	(22,054)	(20,343)
Net Assets		76,717	120,705	110,817	308,239	292,097
Reserves						
Unrestricted funds	10	19,974	99,778	108,004	227,756	213,723
Restricted funds	11	56,743	20,927	2,813	80,483	78,374
Total Funds		76,717	120,705	110,817	308,239	292,097

The accounts on pages 5 to 16 were approved by the Board of Trustees on 05 October 2022 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 2021

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 183 Branches (2020: 188 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 2021 (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 £	2021 Total £	2020 Total £
2a Voluntary income:				
Gifts	15,201	-	15,201	16,498
Represented by:				
Provincial income	2,500	-	2,500	5,000
Diocesan income	40	-	40	3,452
Branch income	12,661	-	12,661	8,885
Transfers of Income	-	-	-	(839)
	15,201	-	15,201	16,498
2b Activities for generating funds:				
General fundraising events	568	16,059	16,627	9,984
Marketing resources	-	-	-	-
	568	16,059	16,627	9,984
Represented by:				
Provincial income	-	16,059	16,059	75
Diocesan income	7,355	-	7,355	-
Branch income	6,388	-	6,388	9,909
Transfers of Income	(13,175)	-	(13,175)	-
	568	16,059	16,627	9,984

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2021 (continued)

2 Incoming resources (cont.)

Incoming resources from generated funds:	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
2c Investment income:				
Bank interest received	100	3	103	181
RCB dividend income	324	426	750	851
	424	429	853	1,032
Represented by:				
Provincial income	-	3	3	-
Diocesan income	365	426	791	921
Branch income	59	-	59	111
	424	429	853	1,032
2d Charitable activities:				
Members' subscriptions	84,515	-	84,515	65,834
Mums in May	7,505	7,090	14,595	215
Overseas Funds	-	38,713	38,713	43,669
Republic of Ireland Funds	490	267	757	1,025
MU Enterprises	3,483	-	3,483	6,173
Diocesan Away From It All	-	6,410	6,410	4,617
Other Diocesan income	4,072	-	4,072	823
Other Branch income	7,137	-	7,137	11,765
Transfers from Republic of Ireland Activities	3,364	-	3,364	11,127
	110,566	52,480	163,046	145,248
Represented by:				
Provincial income	77,253	51,176	128,429	186,042
Diocesan income	108,010	58,493	166,503	173,037
Branch income	100,435	35,847	136,282	120,502
Transfer of income	(175,132)	(93,036)	(268,168)	(334,333)
	110,566	52,480	163,046	145,248

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2021 (continued)

2 Incoming resources (cont.)

Incoming resources from generated funds:	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
2e Other incoming resources				
Sundry income	5,399	-	5,399	4,093
Grants	10,718	8,622	19,340	1,500
	16,117	8,622	24,739	5,593
Represented by:				
Provincial income	3,000	-	3,000	1,916
Diocesan income	3,068	8,622	11,690	1,892
Branch income	10,290	-	10,290	3,508
Transfer of income	(241)	-	(241)	(1,723)
	16,117	8,622	24,739	5,593

3 Resources expended

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
3a Raising funds				
Fundraising events	7,015	-	7,015	931
Represented by:				
Diocesan expenditure	4,990	-	4,990	-
Branch expenditure	2,025	-	2,025	931
	7,015	-	7,015	931

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2021 (continued)

3 Resources expended (cont.)

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
3b Charitable activities				
Mary Summer House subscriptions	51,800	-	51,800	61,161
Mary Summer House Emergency Appeal	-	-	-	29,245
Mums in May	-	1,274	1,274	13,091
Overseas funds	-	60,176	60,176	65,270
MU Enterprises	3,886	-	3,886	1,943
Diocesan Away From It All	650	7,525	8,175	4,100
Priority fund	-	-	-	550
Other projects	19,017	7,804	26,821	25,118
<u>Support costs:</u>				
President's expenses	724	-	724	830
Meeting fees and travel costs	3,610	160	3,770	8,256
Stationery and postage	2,744	-	2,744	5,188
Insurance	2,566	-	2,566	2,197
Accountancy fees	600	-	600	1,000
Bank fees	3,204	106	3,310	3,366
Other Provincial Expenses	1,072	-	1,072	972
Other Diocesan Expenses	5,194	825	6,019	1,092
Other Branch Expenses	9,835	-	9,835	15,770
Contribution to ROI Costs	20,000	-	20,000	15,000
Transfers to ROI activities	960	-	960	3,489
Total charitable activities	125,862	77,870	203,732	257,638
 Represented by:				
Provincial expenditure	77,727	64,716	142,443	200,048
Diocesan expenditure	94,699	78,946	173,645	198,954
Branch expenditure	114,580	54,648	169,228	196,918
Transfers of expenditure	(161,144)	(120,440)	(281,584)	(338,282)
	125,862	77,870	203,732	257,638

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2021 (continued)

4 Investments in RCB Unit Trust

	Unrestricted investments £	Restricted investments £	2021 Total £
Valuation at 1 January	17,847	6,864	24,711
Movement in fair value	1,389	535	1,924
Valuation at 31 December	19,236	7,399	26,635

5 Stocks

	2021 Total £	2020 Total £
MU Enterprises stock	216	380

6 Debtors

	2021 Total £	2020 Total £
Subscriptions due	1,963	430
Prepayments	437	380
	2,400	810

7 Creditors

	2021 Total £	2020 Total £
Accruals	2,400	3,065

8 Subscriptions in advance

	2021 Total £	2020 Total £
Subscriptions paid in respect of the following year	19,654	17,278

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2021 (continued)

9 Introduction of additional fund balances

The following additional bank accounts not previously included in the accounts have been incorporated:

	Province £	Dioceses £	Branches £	Total £
Cash Funds	-	-	4,499	4,499
	-	-	4,499	4,499

10 Unrestricted Funds

	Province £	Dioceses £	Branches £	Total £
Balance as at 1 st January 2021	14,632	90,499	108,592	213,723
Introduction of additional fund balances	-	-	4,499	4,499
Net movement of funds	5,342	9,279	(5,087)	9,534
	19,974	99,778	108,004	227,756

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2021 (continued)

11 Restricted funds

	Mums in May £	Overseas funds £	Marketing funds £	Euro funds £	Diocesan AFIA £	Other funds £	Total funds £
Province							
Balance as at 1 st January 2021	12,460	41,570	315	-	-	-	54,345
Incoming resources	16,250	51,179	-	-	-	-	67,429
Resources expended	(4,656)	(60,060)	(315)	-	-	-	(65,031)
Balance as at 31 December 2021	24,054	32,689	-	-	-	-	56,743
Dioceses							
Balance as at 1 st January 2021	1,103	2,747	-	-	12,856	4,024	20,730
Incoming resources	7,091	8,350	-	-	7,131	10,836	33,408
Increase in valuation of investment	-	-	-	-	535	-	535
Resources expended	(7,039)	(10,393)	-	-	(7,525)	(8,789)	(33,746)
Balance as at 31 December 2021	1,155	704	-	-	12,997	6,071	20,927
Branches							
Balance as at 1 st January 2021	-	3,299	-	-	-	-	3,299
Incoming resources	-	5,630	-	-	-	-	5,630
Resources expended	-	(6,116)	-	-	-	-	(6,116)
Balance as at 31 December 2021	-	2,813	-	-	-	-	2,813
Totals							
Balance as at 1 st January 2021	13,563	47,616	315	-	12,856	4,024	78,374
Incoming resources	23,341	65,159	-	-	7,131	10,836	106,467
Increase in valuation of investment	-	-	-	-	535	-	535
Resources expended	(11,695)	(76,569)	(315)	-	(7,525)	(8,789)	(104,893)
Balance as at 31 December 2021	25,209	36,206	-	-	12,997	6,071	80,483

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2021 (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.

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 £600 were incurred during the year (2020: £1,000). These costs related to fees paid to the independent examiner.

Mothers' Union in Ireland (Northern Ireland Activities)

Notes to the financial statements for the year ended 31 December 2021 (continued)

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.