

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

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

Mothers' Union in Ireland (Republic of Ireland Activities)

Annual report for the year ended 31 December 2021

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 (Republic of 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

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	Sally Cotter	Sylvia Wheatley
Patsy Devoy- Vice President	Hilary Dring	Myrtle Nairn
Joy Gordon- Vice President	Jacqui Armstrong	Kaye Nesbitt
Iris Suitor- Vice President	Robertta Macartney	Beth Wortley
Sophia Dillon	Karen Nelson	Clare Stewart
Lesley Bayley	Hazel Speares	Margaret Jacob

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 (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 2021 (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, 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 Regulatory Authority due to the objectives and activities it provides as outlined above.

Mothers' Union in Ireland (Republic of Ireland Activities)

3

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 €94,504 (2020: €34,499 deficit).

Reserves policy and results

Mothers' Union in Ireland (Republic of Ireland Activities) had total reserves at 31 December 2021 of €822,280 (2020: €723,989).

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

Trustee' certificate

We approve the accounts set out on pages 5 to 16 for the year ended 31 December 2021 disclosing a surplus of €94,504 (2020: €34,499 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 (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 2021, which are set out on pages 5 to 16.

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: 05 October 2022

Mothers' Union in Ireland (Republic of 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	4,460	-	4,460	8,693
Activities for generating funds	2b	2,565	22,034	24,599	6,368
Investment income	2c	52	12,534	12,586	12,561
Incoming resources from charitable activities					
Charitable activities	2d	74,032	50,361	124,393	96,491
Other incoming resources	2e	4,628	-	4,628	5,188
Total incoming resources		85,737	84,929	170,666	129,301
Resources expended					
Charitable activities:					
Raising funds	3a	1,219	-	1,219	382
Charitable activities	3b	83,105	72,911	156,016	143,694
Total resources expended		84,324	72,911	157,235	144,076
Net incoming resources		1,413	12,018	13,431	(14,775)
(Loss)/gain on investments	6	-	81,073	81,073	(19,724)
		1,413	93,091	94,504	(34,499)
Transfer between funds		(1,628)	1,628	-	-
Net movement of funds		(215)	94,719	94,504	(34,499)
Fund balances brought forward at 1 January 2021		174,792	549,197	723,989	752,882
Introduction of additional fund balances at 1 January 2021	11	3,787	-	3,787	5,606
Fund balances carried forward at 31 December 2021		178,364	643,916	822,280	723,989

Mothers' Union in Ireland (Republic of Ireland Activities)

6

Balance Sheet as at 31 December 2021

	Notes	Province funds 2021 €	Diocesan funds 2021 €	Branch funds 2021 €	2021 €	2020 €
Current assets						
Investments- RCB	6	382,177	136,405	-	518,582	437,509
Cash funds						
Petty Cash		24	370	940	1,334	1,381
Current Accounts		73,587	76,351	34,037	183,975	178,722
Deposit Accounts		91,287	18,118	2,978	112,383	106,076
Stock	7	-	6,803	-	6,803	6,100
Debtors	8	4,770	298	-	5,068	4,785
		551,845	238,345	37,955	828,145	734,573
Current liabilities						
Creditors	9	(1,140)	-	-	(1,140)	(2,148)
Subscriptions in advance	10	-	(1,545)	(3,180)	(4,725)	(8,436)
		(1,140)	(1,545)	(3,180)	(5,865)	(10,584)
Net current assets						
		550,705	236,800	34,775	822,280	723,989
Reserves						
Unrestricted funds	12	65,562	78,027	34,775	178,364	174,792
Restricted funds	13	185,143	158,773	-	643,916	549,197
		550,705	236,800	34,775	822,280	723,989

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 (Republic of 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 Republic of Ireland Activities of the Province, 9 Dioceses and 106 Branches (2020: 111 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.

- **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 2021 (continued)

2 Incoming resources

Incoming resources from generated funds	Unrestricted funds €	Restricted funds €	2021 Total €	2020 Total €
2a Voluntary income:				
Gifts	4,460	-	4,460	8,693
Represented by:				
Provincial income	250	-	250	-
Diocesan income	1,943	-	1,943	4,146
Branch income	2,628	-	2,628	4,547
Transfers of Income	(361)	-	(361)	-
	4,460	-	4,460	8,693
2b Activities for generating funds:				
Fundraising events	2,565	22,034	24,599	6,368
Represented by:				
Provincial income	-	22,034	22,034	-
Diocesan income	1,685	-	1,685	2,207
Branch income	1,545	-	1,545	4,791
Transfer of income	(665)	-	(665)	(630)
	2,565	22,034	24,599	6,368
2c Investment income:				
Bank interest received	52	3	55	30
RCB Dividend income	-	12,531	12,531	12,531
	52	12,534	12,586	12,561
Represented by:				
Provincial income	2	9,238	9,240	9,254
Diocesan income	10	3,296	3,306	3,299
Branch income	40	-	40	8
	52	12,534	12,586	12,561

Mothers' Union in Ireland (Republic of 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 €
2d Charitable activities:				
Members' subscriptions	49,018	-	49,018	46,089
Mums in May	-	18,555	18,555	250
Conference	-	310	310	1,222
Diocesan Away From It All	-	3,820	3,820	847
Overseas fund	-	12,193	12,193	13,123
Bishops' Appeal for Overseas Literacy Projects	-	15,000	15,000	10,056
MU Enterprises	19,894	-	19,894	16,891
Other Diocesan Income	5	483	488	1,049
Other Branch Income	4,014	-	4,014	3,106
Transfers from N. Ireland Activities	1,101	-	1,101	3,858
	74,032	50,361	124,393	96,491
Represented by:				
Provincial income	37,605	31,781	69,386	86,727
Diocesan income	64,521	50,015	114,536	105,117
Branch income	47,678	24,214	71,892	56,558
Transfer of income	(75,772)	(55,649)	(131,421)	(151,911)
	74,032	50,361	124,393	96,491
2e Other incoming resources				
Sundry income	2,328	-	2,328	4,188
Grants	2,300	-	2,300	1,000
	4,628	-	4,628	5,188
Represented by:				
Provincial income	2,733	-	2,733	1,337
Diocesan income	2,079	-	2,079	3,094
Branch income	173	-	173	2,007
Transfer of income	(357)	-	(357)	(1,250)
	4,628	-	4,628	5,188

Mothers' Union in Ireland (Republic of Ireland Activities)

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

3 Resources expended

	Unrestricted funds €	Restricted funds €	2021 Total €	2020 Total €
3a Raising funds:				
Fundraising events	1,219	-	1,219	382
Represented by:				
Provincial expenditure	-	-	-	-
Diocesan expenditure	958	-	958	382
Branch expenditure	926	-	926	630
Transfer of expenditure	(665)	-	(665)	(630)
	1,219	-	1,219	382
3b Charitable activities:				
Mary Sumner House subscriptions	35,970	-	35,970	28,208
Mary Sumner House Emergency Appeal	-	-	-	10,615
Mums in May	-	21,054	21,054	3,652
Centenary	160	-	-	-
Overseas funds	-	15,360	15,360	2,804
MU Enterprises	19,636	-	19,636	17,364
Britain and Ireland fund	-	-	-	125
Diocesan Away From It All	2,601	3,574	6,175	3,853
Grants	-	9,300	9,300	12,000
Priority fund expenses	1,581	-	1,581	2,347
Literacy projects	-	15,000	15,000	14,376
Other projects	9,842	8,539	18,381	14,196
Support costs				
Wages	-	-	-	4,435
Rent	2,400	-	2,400	2,400
Website costs	870	-	870	1,572
Provincial Treasurer's fee and expenses	3,075	-	-	3,039
Meeting fees and travel costs	3,233	-	3,233	5,132
Stationery & postage	3,721	32	3,753	4,671
Insurance	4,271	-	4,271	4,105

Mothers' Union in Ireland (Republic of 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 (cont.):				
Accountancy	800	-	800	1,000
Bank fees	2,761	52	2,813	2,550
Other Provincial expenses	4,882	-	4,882	3,217
Other Diocesan expenses	4,927	-	4,927	3,876
Other Branch expenses	1,794	-	1,794	1,530
Allocation of support costs to NI activities	(23,389)	-	(23,389)	(16,173)
Transfer to N Ireland activities	3,970	-	3,970	12,800
	83,105	72,911	156,016	143,694
Represented by:				
Provincial expenditure	30,485	46,414	76,899	83,823
Diocesan expenditure	79,001	50,760	129,761	122,567
Branch expenditure	52,721	28,774	81,495	90,465
Transfer of expenditure	(79,102)	(53,037)	(132,139)	(153,161)
	83,105	72,911	156,016	143,694

4 Taxation

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

5 Staff costs

	2021 €	2020 €
Wages and salaries	-	4,435

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

6 Current asset Investments

	2021 €
Unlisted investments- RCB (restricted)	
Opening valuation	437,509
Movement in fair value	81,073
Closing valuation	518,582

Mothers' Union in Ireland (Republic of Ireland Activities)

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

7 Stocks

	2021	2020
	€	€
MU Enterprises stock	6,106	5,394
Pattern books	697	706
	6,803	6,100

8 Debtors

	2021	2020
	€	€
Subscriptions due	298	92
Prepayments	4,770	4,693
	5,068	4,785

9 Creditors

	2021	2020
	€	€
Accruals	1,140	2,148

10 Subscriptions in advance

	2021	2020
	€	€
Subscriptions paid in respect of the following year	4,725	8,436

Mothers' Union in Ireland (Republic of Ireland Activities)

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

11 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	-	3,571	216	3,787
	-	3,571	216	3,787

12 Unrestricted Funds

	Province €	Dioceses €	Branches €	Total €
Balance as at 1 st January 2021	56,269	77,819	40,704	174,792
Introduction of additional fund balances	-	3,571	216	3,787
Net movement of funds	9,293	(3,363)	(6,145)	(215)
	65,562	78,027	34,775	178,364

Mothers' Union in Ireland (Republic of Ireland Activities)

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

13 Restricted Funds

	Mums in May €	Overseas Funds €	Marketing funds €	Jubilee Keane €	Centenary funds €	Conference funds €	Chapel fund €	Diocesan AFLA €	Other funds €	Total funds €
Province										
Balance as at 1 st January 2021	11,892	13,112	1,087	16,803	339,456	23,682	1,911	-	-	407,943
Incoming resources	22,033	28,994	-	1	13,924	1	-	-	-	64,953
Resources expended	(7,091)	(30,023)	(1,087)	-	(9,300)	-	-	-	-	(47,501)
Transfer between funds	-	-	-	-	-	6,571	-	-	(6,571)	-
Increase in valuation of investment	-	-	-	-	59,748	-	-	-	-	59,748
Balance as at 31 December 2021	26,834	12,083	-	16,804	403,828	30,254	1,911	-	(6,571)	485,143
Dioceses										
Balance as at 1 st January 2021	1,389	3,023	-	-	-	-	-	131,802	5,040	141,254
Incoming resources	13,483	3,006	-	-	-	-	-	6,134	484	23,107
Resources expended	(11,797)	(3,003)	-	-	-	-	-	(11,609)	(504)	(26,913)
Increase in valuation of investment	-	-	-	-	-	-	-	21,325	-	21,325
Balance as at 31 December 2021	3,075	3,026	-	-	-	-	-	147,652	5,020	158,773
Branches										
Balance as at 1 st January 2021	-	-	-	-	-	-	-	-	-	-
Incoming resources	-	-	-	-	-	-	-	-	-	-
Resources expended	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	-	-	-	-	-	-	-	-	-	-
Totals										
Balance as at 1 st January 2021	13,281	16,135	1,087	16,803	339,456	23,682	1,911	131,802	5,040	549,197
Incoming resources	35,516	32,000	-	1	13,924	1	-	6,134	484	88,060
Resources expended	(18,888)	(33,026)	(1,087)	-	(9,300)	-	-	(11,609)	(504)	(74,414)
Transfer between funds	-	-	-	-	-	6,571	-	-	(6,571)	-
Increase in valuation of investment	-	-	-	-	59,748	-	-	21,325	-	81,073
Balance as at 31 December 2021	29,909	15,109	-	16,804	403,828	30,254	1,911	147,652	(1,551)	643,916

Mothers' Union in Ireland (Republic of Ireland Activities)

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

13 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.

Jubilee Keane

These funds are specifically for the provision of office equipment and, should it be necessary, to fulfil any administrative obligations on the winding up of the organisation.

Centenary Fund

Funds raised by members and invested following the centenary celebrations of Mothers' Union in Ireland in 1987, invested through RCB and income generated used to support ordinands training for ministry in the Church of Ireland. The fund is administered by a sub committee appointed by All-Ireland Trustees and grants are awarded annually.

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 maintains a special fund for training and prior permission is required prior to utilising these funds. The Dioceses maintain other funds for specific purposes.

14 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 2021 (continued)

15 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.

16 Governance Costs

Governance costs of €3,875 were incurred during the year (2020: €4,039). These costs related to fees paid to the independent examiner and the Provincial Treasurer and expenses reimbursed to the Provincial Treasurer.

17 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.