



**Statement of Receipts and Payments**

**and**

**Assets and Liabilities**

**For the year ended 31<sup>st</sup> December 2024**

**Charity Number: NIC105094**

**Mothers' Union Diocese of Down & Dromore  
Accounts for the year ended 31st December 2024**

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**Mothers' Union Diocese of Down & Dromore**

**Receipts and Payments Account for the year ended 31st December 2024**

		<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
	<b>Notes</b>				
<b>Opening Bank and Cash Balances</b>		41,204.49	-651.95	40,552.54	41,774.13
<b>Adjustment to Opening Balances</b>					
<b>Adjustment to Branches Opening Balances</b>				0.00	0.00
<b>Add: Receipts</b>					
Subscription, Donations & Legacies	2	21,796.06		21,796.06	27,110.54
Investment Receipts	3	791.07	411.31	1,202.38	1,082.40
Receipts for MU Activities	4	6,611.77	18,198.85	24,810.62	24,140.32
Other Receipts	5	5,572.13	1,601.13	7,173.26	9,907.25
<b>Total Receipts</b>		<b>34,771.03</b>	<b>20,211.29</b>	<b>54,982.32</b>	<b>62,240.51</b>
<b>Less: Payments</b>					
Diocesan and Branch Expenses	6	26,786.40		26,786.40	24,054.18
Payments to MU Activities	7	16,639.93	9,364.89	26,004.82	28,707.66
<b>Other Payments</b>	8	196.45	1,897.55	2,094.00	2,084.12
<b>Total Payments</b>		<b>43,622.78</b>	<b>11,262.44</b>	<b>54,885.22</b>	<b>54,845.96</b>
Transfers between funds		-3,860.69	3,860.69	0.00	0.00
<b>Closing Bank and Cash Balances</b>		<b>32,352.74</b>	<b>8,296.90</b>	<b>40,649.64</b>	<b>41,774.13</b>

**Mothers' Union Diocese of Down & Dromore**  
**Statement of Assets and Liabilities as at 31st December 2024**

	Notes	Diocesan Funds 2024 £	Branch Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Investment Assets</b>					
Investments in CIT Unit Trusts	9	26,767.21		26,767.21	24,414.85
Other investments					
<b>Total Investment Assets</b>		<u>26,767.21</u>	<u>0.00</u>	<u>26,767.21</u>	<u>24,414.85</u>
<b>Cash Funds</b>					
Current Accounts		22,208.49	16,151.72	38,360.21	38,597.88
Deposit Accounts			1,033.48	1,033.48	1,016.00
Petty Cash Funds		775.63	696.32	1,471.95	1,848.06
<b>Total Cash Funds</b>		<u>22,984.12</u>	<u>17,881.52</u>	<u>40,865.64</u>	<u>41,461.94</u>
<b>Other Assets</b>					
Stocks	10			0.00	67.50
Debtors	11			0.00	784.60
Prepayment				0.00	0.00
<b>Total other assets</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>852.10</u>
<b>Total assets</b>		<u>49,751.33</u>	<u>17,881.52</u>	<u>67,632.85</u>	<u>66,728.89</u>
<b>Liabilities</b>					
Creditors			216.00	216.00	1,694.00
Subscriptions in advance	12			0.00	1,323.00
<b>Total liabilities</b>		<u>0.00</u>	<u>216.00</u>	<u>216.00</u>	<u>3,017.00</u>
Unrestricted Funds	13	37,958.44	17,665.52	55,623.96	51,646.01
Restricted Funds	14	11,792.89		11,792.89	12,065.88
<b>Total Funds</b>		<u>49,751.33</u>	<u>17,665.52</u>	<u>67,416.85</u>	<u>63,711.89</u>

On Behalf of the Trustees

Trustee 1 (Print Name) LYNDA THOMPSON

Signature Lynda E. Thompson

Trustee 2 (Print Name) HEATHER LEIKY

Signature H. Leiky

**Mothers' Union Diocese of Down & Dromore**

**Notes to the financial statements for the year ended 31st December 2024**

**1 Accounting policies**

Set out below are the principal accounting policies which have been adopted in the compilation of the Receipts and Payments Account and the Statement of Assets and Liabilities:

**(a) Receipts and Payments Account**

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis.

**(b) Statement of Assets and Liabilities**

**(i) Investments**

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

**(ii) 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.

**(iii) Subscriptions in advance**

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

**(iv) 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.

**(v) 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 Diocese of Down & Dromore

Notes to the financial statements for the year ended 31st December 2024

		Diocesan Funds 2024 £	Branch Funds 2024 £	Set Off Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Analysis					
<b>2. Subscription, Donations &amp; Legacies</b>						
Members' Subscriptions	Unrestricted		19,464.00		19,464.00	23,582.10
Members' Donations General Fund	Unrestricted				0.00	0.00
Donations & Legacies	Unrestricted		1,828.06		1,828.06	3,015.44
Donations & Legacies	Restricted				0.00	0.00
Branch Contributions	Unrestricted	21,028.00		-20,524.00	504.00	513.00
		<u>21,028.00</u>	<u>21,292.06</u>	<u>-20,524.00</u>	<u>21,796.06</u>	<u>27,110.54</u>
<b>3. Investment Receipts</b>						
Bank Interest General Fund	Unrestricted	401.33	75.39		476.72	367.48
Investment Income General Fund	Unrestricted	314.35			314.35	309.70
Investment Income Education & Training	Restricted	209.73			209.73	206.62
Investment Income Overseas	Restricted	201.58			201.58	198.60
		<u>1,126.99</u>	<u>75.39</u>	<u>0.00</u>	<u>1,202.38</u>	<u>1,082.40</u>
<b>4. Receipts for MU Activities</b>						
Overseas Fund	Restricted	9,067.95	4,799.69	-7,249.09	6,618.55	6,009.10
Ordinands Fund	Restricted	764.21	0.00		764.21	833.95
Away From it All	Restricted	138.75	0.00	-75.00	63.75	458.00
Mums in May	Restricted	2,979.40	1,237.00	-1,542.00	2,674.40	78.25
Mums in May Quiz Books	Restricted	1,324.50	1,037.50	-1,071.50	1,290.50	0.00
Grant	Restricted	260.00			260.00	2,860.00
Hospitality Fund	Restricted	0.00			0.00	0.00
Hydebank Prison Fund	Restricted	480.00		-175.00	305.00	6.00
Indoor Members Fund	Restricted	185.00		-150.00	35.00	28.00
Receipts for other MU activities	Restricted	3,235.57	2,965.32	-13.45	6,187.44	2,416.39
MU Enterprise Diocese	Unrestricted	247.47			247.47	292.75
MU Enterprise Shop	Unrestricted		123.80		123.80	100.20
Outings	Unrestricted		6,240.50		6,240.50	8,401.70
Receipts for other MU activities	Unrestricted				0.00	2,655.98
		<u>18,682.85</u>	<u>16,403.81</u>	<u>-10,276.04</u>	<u>24,810.62</u>	<u>24,140.32</u>

**Mothers' Union Diocese of Down & Dromore**
**Notes to the financial statements for the year ended 31st December 2024**

		Diocesan Funds 2024 £	Branch Funds 2024 £	Set Off Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	<b>Analysis</b>					
<b>5. Other Receipts</b>						
Fundraising Events Receipts	Unrestricted		5,369.98	-150.00	5,219.98	7,958.67
Fundraising Events Receipts	Restricted				0.00	0.00
Sundry Receipts - Women's Aid	Restricted	421.13	300.00		721.13	412.58
Sundry Receipts - Women's Aid Newry	Restricted	880.00			880.00	960.00
Sundry Receipts	Unrestricted		352.15		352.15	576.00
		<u>1,301.13</u>	<u>6,022.13</u>	<u>-150.00</u>	<u>7,173.26</u>	<u>9,907.25</u>
<b>6. Diocesan and Branch Expenses</b>						
Members' Subscriptions	Unrestricted	21,028.00			21,028.00	22,804.00
Bank Fees	Unrestricted	57.99	805.22		863.21	1,096.50
Officers' Expenses	Unrestricted		365.73		365.73	137.85
Meeting fees and travel costs	Unrestricted		2,763.57		2,763.57	3,119.57
Stationery & Postage	Unrestricted		145.59		145.59	175.08
Gifts	Unrestricted		1,620.30		1,620.30	1,283.70
Other Diocesan & Branch expenses	Unrestricted				0.00	0.00
Branch Contributions	Unrestricted		20,524.00	-20,524.00	0.00	0.00
		<u>21,085.99</u>	<u>26,224.41</u>	<u>-20,524.00</u>	<u>26,786.40</u>	<u>28,616.70</u>
<b>7. Payments to MU Activities</b>						
Overseas Fund	Restricted	9,535.36	7,249.09	-7,249.09	9,535.36	7,391.40
Ordinands Fund	Restricted	788.12	0.00		788.12	657.20
Away From it All	Restricted	500.00	75.00	-75.00	500.00	700.00
Education & Training	Restricted				0.00	225.00
Grant	Restricted				0.00	2,498.00
Hospitality Fund	Restricted				0.00	0.00
Hydebank Prison	Restricted	536.46	175.00	-175.00	536.46	520.80
Indoor Members Fund	Restricted	368.34	150.00	-150.00	368.34	221.95
Mums in May	Restricted	2,720.65	1,542.00	-1,542.00	2,720.65	290.75
Mums in May - Quiz Books	Restricted	1,414.50	1,071.50	-1,071.50	1,414.50	0.00
<b>Payments to other MU activities</b>	Restricted	776.50	13.45	-13.45	776.50	2,410.00
MU Enterprise Diocese	Unrestricted				0.00	0.00
MU Enterprise Shop	Unrestricted		211.25		211.25	100.20
Outings	Unrestricted		5,764.45		5,764.45	8,607.36
<b>Payments to other MU activities</b>	Unrestricted	1,041.59	2,347.60		3,389.19	5,846.19
		<u>17,681.52</u>	<u>18,599.34</u>	<u>-10,276.04</u>	<u>26,004.82</u>	<u>29,468.85</u>

**Mothers' Union Diocese of Down & Dromore**

**Notes to the financial statements for the year ended 31st December 2024**

	<b>Diocesan Funds 2024 £</b>	<b>Branch Funds 2024 £</b>	<b>Set Off Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Analysis</b>					
<b>8. Other Payments</b>					
Fundraising Events Payments		189.68		189.68	1,609.49
Fundraising Events Payments				0.00	0.00
Sundry Receipts - Women's Aid	400.00	450.00	-150.00	700.00	1,345.00
Sundry Receipts - Women's Aid Newry	1,197.55			1,197.55	970.26
Sundry Receipts		6.77		6.77	1,452.40
	<b>1,597.55</b>	<b>646.45</b>	<b>-150.00</b>	<b>2,094.00</b>	<b>5,377.15</b>
	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>		<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>9. Investments in CIT Unit Trusts</b>					
Opening Valuation					
Additions					
Disposals					
Movement in fair value					
	<b>17,632.68</b>	<b>6,782.17</b>		<b>24,414.85</b>	<b>23,333.59</b>
	<b>1,698.91</b>	<b>653.45</b>		<b>2,352.36</b>	<b>1,081.26</b>
Closing Valuation	<b>19,331.59</b>	<b>7,435.62</b>		<b>26,767.21</b>	<b>24,414.85</b>
	<b>Diocesan Funds 2024 £</b>	<b>Branch Funds 2024 £</b>		<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>10. Stocks</b>					
MU Diocesan stock	0.00	0.00		0.00	67.50
	<b>Diocesan Funds 2024 £</b>	<b>Branch Funds 2024 £</b>		<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>11. Debtors</b>					
Debtors	0.00	0.00		0.00	784.60

**Mothers' Union Diocese of Down & Dromore**

**Notes to the financial statements for the year ended 31st December 2024**

	Diocesan Funds 2024 £	Branch Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>12. Subscriptions in advance</b>				
2023 Subscriptions received			0.00	1,323.00
<b>13. Unrestricted Funds</b>				
General Funds	15,991.06		15,991.06	13,538.18
General Fund MU Enterprises	2,635.79		2,635.79	2,388.32
General Fund Investments	19,331.59		19,331.59	17,632.68
Members Subscriptions			0.00	0.00
MU Diocesan Stock			0.00	67.50
Other Unrestricted Funds			0.00	0.00
Branch Unrestricted Funds		17,665.52	17,665.52	18,019.33
	37,958.44	17,665.52	55,623.96	51,646.01
<b>14. Restricted Funds</b>				
Diocesan Away From it All	375.37		375.37	736.62
Education & Training	1,475.32		1,475.32	1,265.59
Hospitality Fund	100.00		100.00	100.00
Hydebank Wood College	0.00		0.00	82.22
Mums in May	258.75		258.75	0.00
Mums in May Quiz Books	0.00		0.00	0.00
Grant Project	485.11		485.11	225.11
Ordinands Fund	152.84		152.84	176.75
Overseas Fund	514.11		514.11	779.94
Overseas Fund Investments	7,435.62		7,435.62	6,782.17
Women's Aid	123.49		123.49	0.00
Indoor Members Fund	40.83		40.83	109.17
Hydebank Prison Fund	110.73		110.73	111.19
Women's Aid Newry Fund	624.07		624.07	541.62
Other Restricted Funds	96.65		96.65	1,155.50
	11,792.89		11,792.89	12,065.88
<b>Total Funds</b>	<b>49,751.33</b>	<b>17,665.52</b>	<b>67,416.85</b>	

## **Mothers' Union Diocese of Down & Dromore**

### **Notes to the financial statements for the year ended 31st December 2024**

#### **14. Restricted Funds (continued)**

- Indoor Members Fund: it is used to buy small gifts for Indoor members special birthday and events that are organised as most of these members are house bound or in nursing homes.
- Hydebank Fund: to be used for craft classes and Christmas gifts at Ash House in Hydebank Wood College - the Women's Prison
- Women's Aid Fund: for Women's Aid project which gives support throughout NI to women and children who have experienced domestic violence.
- AFIA (Away From It All) Fund: is a Mothers' Union holiday/short break scheme to give the opportunity of a break to those who are experiencing stress in their family life.
- Education & Training: to be used for education & training by Diocesan Officers
- Hospitality Fund: to be used for hospitality by Diocesan Officers
- Grant - Mums in May: £82.22 balance used to purchase MU Quiz Books for Hydebank Wood College Life Improvement project
- Grant - Mums in May: £485.11 to be used for Mothers' Union projects
- Mums in May Fund/Quiz Books: Funds raised to support the Mums in May projects in Ireland.
- Ordinands /Centenary Fund: to help those in training for Ministry.
- Overseas Fund: This is a Fund to be used to donate to Mothers' Union Charity projects Worldwide.

#### **15. Collections for Third Parties**

Included under Fundraising Events Receipts and payments are collections for Mothers' Union All Ireland of £0 (2023: £0) and for Women's Aid £1,301 plus £300 Branches dealt directly with Women's Aid = £1,601 (2023: £2,317.58).  
On the closure of a Branch a donation was transferred to Women's Aid amounting to £377

#### **16. Transactions with the Trustees**

No trustee received any remuneration during the year. Trustees received a reimbursement of expenses during the year.  
Trustees expenses amounted to £183.59 (2023 £58.40).

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.  
(If a trustee or trustee business provided professional services and received any payment for these services this must be disclosed)

#### **17. Governance Costs**

No governance costs incurred

#### **18. Associated Charities**

The charity is one of the Dioceses of Mothers' Union in Ireland, an unincorporated charity regulated by the Charity Regulator. In turn, Mothers' Union in Ireland is affiliated to the Mothers' Union, an unincorporated charity regulated by the Charity Commissioners in England and Wales.