

**Combined Parishes of the Diocese of Ferns  
Annual Report and Audited Financial Statements  
for the financial year ended 31 December 2021**

**Sheil Kinnear Limited  
Chartered Accountants and Statutory Audit Firm  
Sinnottstown Business Park  
Drinagh  
Wexford**

**Charity Number: CHY 7214  
Charities Regulatory Authority Number: 20015077**

**Combined Parishes of the Diocese of Ferns  
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**Combined Parishes of the Diocese of Ferns  
TRUSTEES' AND OTHER INFORMATION**

**Trustees**

Bishop Ger Nash  
V Rev Brian Broaders  
V Rev Denis Browne  
V Rev Aodhán Marken  
Rt Rev Mgr Joseph McGrath

**Charity Number**

CHY 7214

**Charities Regulatory Authority Number**

20015077

**Auditors**

Sheil Kinnear Limited  
Chartered Accountants and Statutory Audit Firm  
Sinnottstown Business Park  
Drinagh  
Wexford

# Combined Parishes of the Diocese of Ferns

## TRUSTEES' REPORT

for the financial year ended 31 December 2021

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2021.

### Trustees Report

Parishes in the Diocese of Ferns are the interface where the diocese in the person of the bishop, the successor of the apostles, engages with the faithful and others in the promotion of the mission - "that they may have life and that they may live it to the full."

In practical terms this is lived out in daily engagement through sacraments and the preaching of the Gospel.

It is carried out in the many and varied daily encounters that are mandated roles of parish priest or curate, parish finance committee, pastoral council and / or liturgical minister.

It is also carried out in the local school which is under diocesan patronage and parish management.

In a multiplicity of varied and creative events and actions, the life giving message of Jesus Christ as mediated through his earthly body-the Church is both gifted to the world and responded to in grace-filled liturgical and pastoral activity.

In daily activity, the majority of activity centres about the seven sacraments.

Daily and Sunday Masses - baptisms, weddings and funerals - outreach to the sick and housebound and preparation for First Communion and Confirmations - constitute the core work of the local Parish.

In the parish and curacy churches, halls, grounds and offices, the footfall and repeat footfall is immense as people come to participate in liturgical services, avail of pastoral ministry, engage as volunteers or ministers, act as coordinators or assistants in activities geared specifically to particular groups or age groups, youth and elderly in particular.

Churches are also vibrant centres of training and performance for musicians, choirs and soloists.

They also act as visible signs of art and architectural heritage which are maintained, repaired and available as open facilities to both the worshipping community and to the public in general.

Concerts for charity are organised for various groups in churches as are a variety of fundraising activities for local and national charities.

Parish Newsletters and social media sites communicate much of the good that is happening locally within and without the Church.

It - together with the weekly pulpit - act as platforms for the promotion and facilitation of events and opportunities with the local area and beyond.

Facilitating local groups - voluntary, sporting, community, caring - through the use of Church facilities (halls, meeting rooms, church grounds) - is also a key activity of the local parishes where the promotion of social engagement and inclusion is central.

Outreach to the poor through the local St. Vincent de Paul group - and other such outreach groups - is a weekly activity organised from within the Church building.

# Combined Parishes of the Diocese of Ferns TRUSTEES' REPORT

for the financial year ended 31 December 2021

## Post Balance Sheet Events

Subsequent to the year end, a loss of income insurance claim was settled for losses suffered in 2020 arising from the Covid 19 pandemic. Income of €365,148 has been recognized as income and a debtor in these financial statements as a result of the settlement. There are no other post balance sheet events that require comment.

## Going Concern

The trustees believe that the parishes have sufficient resources to continue as going concern for at least 12 months after the date of signing of the financial statements.

Approved by the Board of Trustees on      October 2022 and signed on its behalf by:

Bishop Ger Nash  
Trustee



V Rev Brian Broaders  
Trustee



**Combined Parishes of the Diocese of Ferns**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 December 2021

The trustees are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities of the charity for that year. In preparing these financial statements the trustees are required to follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Approved by the Board of Trustees on October 2022 and signed on its behalf by:**

**Bishop Ger Nash**  
Trustee



**V Rev Brian Broaders**  
Trustee



# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Combined Parishes of the Diocese of Ferns**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Combined Parishes of the Diocese of Ferns (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustee's report

#### **Respective responsibilities**

##### **Responsibilities of trustees for the financial statements**

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of Combined Parishes of the Diocese of Ferns

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our audit report.

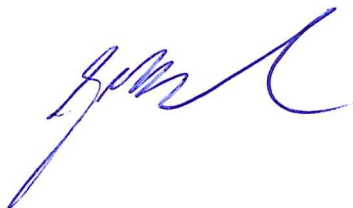
### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the company's members, as a body. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

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David O'Connor  
For & on behalf of  
**SHEIL KINNEAR LIMITED**  
Chartered Accountants and Statutory Audit Firm  
Sinnottstown Business Park  
Drinagh  
Wexford

October 2022



Brian Broaders



**Combined Parishes of the Diocese of Ferns**  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 December 2021

	Notes	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €	Total 2020 €
<b>INCOMING RESOURCES</b>					
<b>Voluntary Income</b>					
Voluntary Income	3	255,948	-	<b>255,948</b>	574,509
<b>Activities for generating funds</b>					
Income from other trading activities	4	1,399,353	1,910	<b>1,401,263</b>	1,369,661
<b>Investment Income</b>	5	10,212	-	<b>10,212</b>	10,107
<b>Income from Charitable Activities</b>	6	2,768,903	-	<b>2,768,903</b>	2,234,427
<b>Other incoming resources</b>	7	79,460	-	<b>79,460</b>	87,353
<b>Total Incoming resources</b>		<u>4,513,876</u>	<u>1,910</u>	<u><b>4,515,786</b></u>	<u>4,276,057</u>
<b>OUTGOING RESOURCES</b>					
<b>Costs of Generating Funds</b>	8	122,070	-	<b>122,070</b>	157,245
Resources expended on Charitable Activities					
<b>Cost of Charitable Activities</b>	8	2,486,929	1,910	<b>2,488,839</b>	2,565,609
<b>Other resources expended</b>		<u>1,511,349</u>	<u>-</u>	<u><b>1,511,349</b></u>	<u>1,533,594</u>
<b>Total Resources Expended</b>	8	<u>4,120,348</u>	<u>1,910</u>	<u><b>4,122,258</b></u>	<u>4,256,448</u>
Surplus/(Deficit)		393,528	-	393,528	19,609
Gains on disposals of fixed assets		332,335	-	<b>332,335</b>	295,787
Net movement in funds for the year		<u>725,863</u>	<u>-</u>	<u><b>725,863</b></u>	<u>315,396</u>
<b>Reconciliation of funds</b>					
Balances brought forward at 1 January 2021		22,782,745	-	<b>22,782,745</b>	22,467,349
Capital Introduced		-	-	-	-
Surplus/(Deficit) for the period		<u>725,863</u>	<u>-</u>	<u><b>725,863</b></u>	<u>315,396</u>
Balances carried forward at 31 December 2021		<u>23,508,608</u>	<u>-</u>	<u><b>23,508,608</b></u>	<u>22,782,745</u>

Approved by the Board of Trustees on October 2022 and signed on its behalf by:

**Bishop Ger Nash**  
Trustee

**V Rev Brian Broaders**  
Trustee

## Combined Parishes of the Diocese of Ferns

### BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
<b>Fixed Assets</b>			
Tangible assets	9	10,723,450	11,099,120
Investments	10	2,820,090	2,805,742
		<u>13,543,540</u>	<u>13,904,862</u>
<b>Current Assets</b>			
Debtors	11	921,766	679,303
Cash at bank and in hand		12,461,202	11,962,519
		<u>13,382,968</u>	<u>12,641,822</u>
<b>Creditors: Amounts falling due within one year</b>	12	<u>(3,417,900)</u>	<u>(3,763,939)</u>
<b>Net Current Assets</b>		<u>9,965,068</u>	<u>8,877,883</u>
<b>Total Assets less Current Liabilities</b>		<u><u>23,508,608</u></u>	<u><u>22,782,745</u></u>
<b>Funds</b>			
Restricted funds		-	193,774
General fund (unrestricted)		23,508,608	22,588,971
<b>Total funds</b>		<u><u>23,508,608</u></u>	<u><u>22,782,745</u></u>

Approved by the Board of Trustees on October 2022 and signed on its behalf by:

Bishop Ger Nash  
Trustee



V Rev Brian Broaders  
Trustee



# Combined Parishes of the Diocese of Ferns

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as adapted by Section 1A of FRS 102. Although not compelled to, the entity has applied some of the guidelines of Charities SORP FRS 102, specifically in relation to the presentation of the SOFA and related disclosures.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable entity's financial statements.

#### **Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

The headings used for the analysis of expenditure are as follows:

Support costs – includes staff wages and costs, and pastoral programme expenses;

Diocesan Contributions – includes parish contributions to the diocese;

Other Expenses – includes overhead type costs associated with running parishes including light and heat etc

Donations – includes donations to other charities

Other Resources – includes repairs to parish property; and

Costs of Generating Funds – includes costs directly attributable to the raising of funds

**Combined Parishes of the Diocese of Ferns**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- Straight line over 70 years
Plant and machinery	- 15% Straight line

(i) Freehold land: Land is valued at fair value based on the current use value of the land as the Charity is in the not for profit sector. There is no land or buildings held for investment.

(ii) Freehold buildings: functional buildings (i.e. that are for the purpose of the charity and are still in use) The original cost of buildings was not available therefore the Charity based it's accounting policy on the insurance value of these assets as at 31 December 2015 which was then discounted back to the year of acquisition or construction using the consumer price index (the CPI was benchmarked at the earliest date available) to arrive at the estimate of the acquisition cost. This acquisition cost was then depreciated over the buildings useful life to arrive at its current net book value.

(iii) Office equipment, fixtures and fittings and computer equipment: Office equipment, fixtures and fittings are carried at cost less accumulated depreciation and accumulated impairment losses. Office equipment, fixtures and fittings over €5,000 are capitalised and depreciated over a 5 year period, and computer equipment over €1,000 are capitalised and depreciated over 3 years.

(iv) Heritage assets: Heritage assets consist of assets that have a historic and artistic significance such as chalices, ciborium, treasures and works of art. A reliable cost is not available for these works of art and historic treasures and the Trustees believe that the cost of carrying out such an exercise would outweigh the benefit of this information to the user of the accounts therefore in accordance with SORP and FRS102 these assets have not been capitalised. These assets are not held for investment. They are part of the Charity's overall objectives to advance the Roman Catholic faith. They are not held for investments and the Charity does not actively seek to acquire or dispose of these assets.

Depreciation: Land is not depreciated. Depreciation of the other assets is calculated using the straight-line method over the estimated useful lives, as follows:

▪ Church	70 years
▪ Freehold buildings	50 years
▪ Office equipment, computer equipment and fixtures & fittings	5 years
▪ Computer equipment	3 years

**Investments**

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related withholding tax is recognised in the profit and loss account in the year in which it is receivable.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

**Taxation and deferred taxation**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

<b>2. NET INCOMING RESOURCES</b>	<b>2021</b>	<b>2020</b>
	€	€
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>160,345</b>	<b>159,352</b>

**Combined Parishes of the Diocese of Ferns**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2021

continued

	2021	2020
	€	€
<b>3. Donations &amp; bequests</b>		
Donations & bequests	<u>255,948</u>	<u>574,509</u>
<b>4. Income from other trading activities</b>		
Draws/Raffles	102,637	94,927
Fundraising events	743,716	788,961
Rental income	253,547	225,835
Car park income	301,363	259,938
	<u>1,401,263</u>	<u>1,369,661</u>
<b>5. Investment income</b>		
Bank deposit interest	5,105	2,595
Income from parish investment	5,107	7,512
	<u>10,212</u>	<u>10,107</u>
<b>6. Income from charitable activities</b>		
Dues	2,206,332	1,766,361
Missalettes & mass booklets	10,846	8,974
Shrine income	499,624	407,146
Grant income	52,101	51,946
	<u>2,768,903</u>	<u>2,234,427</u>
<b>7. Income from other activities</b>		
Other income	79,460	65,592
Mass stipends	-	21,761
	<u>79,460</u>	<u>87,353</u>
<b>8. Analysis of resources expended</b>		
Support costs	671,834	622,527
Diocesan contributions	623,077	615,300
Other expenses	1,173,171	1,253,929
Donations	20,757	73,853
Other resources expended	1,511,349	1,533,594
Costs of generating funds	122,070	157,245
	<u>4,122,258</u>	<u>4,256,448</u>

**Combined Parishes of the Diocese of Ferns**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

**9. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Plant and machinery €	Total €
<b>Cost</b>			
At 1 January 2021	20,638,401	45,506	20,683,907
Additions	69,435	-	69,435
Disposals	(361,945)	-	(361,945)
At 31 December 2021	<u>20,345,891</u>	<u>45,506</u>	<u>20,391,397</u>
<b>Depreciation</b>			
At 1 January 2021	9,539,281	45,506	9,584,787
Charge for the year	160,345	-	160,345
On disposals	(77,185)	-	(77,185)
At 31 December 2021	<u>9,622,441</u>	<u>45,506</u>	<u>9,667,947</u>
<b>Net book value</b>			
At 31 December 2021	<u><u>10,723,450</u></u>	<u><u>-</u></u>	<u><u>10,723,450</u></u>
At 31 December 2020	<u><u>11,099,120</u></u>	<u><u>-</u></u>	<u><u>11,099,120</u></u>

During the year properties were disposed of by the Diocese, a gain on disposal of €332,335 (2020: €295,787) was recognised in relation to this disposal and this amount is included in the statement of financial activities.

**10. FINANCIAL FIXED ASSETS**

**Commercial investments**

	Other investments €	Total €
<b>Investments</b>		
<b>Cost</b>		
At 31 December 2021	<u>2,820,090</u>	<u>2,820,090</u>
<b>Net book value</b>		
At 31 December 2021	<u><u>2,820,090</u></u>	<u><u>2,820,090</u></u>
At 31 December 2020	<u><u>2,805,741</u></u>	<u><u>2,805,741</u></u>

**11. DEBTORS**

	2021 €	2020 €
Other debtors	796,758	445,157
Prepayments and accrued income	125,008	234,146
	<u><u>921,766</u></u>	<u><u>679,303</u></u>

**12. CREDITORS**

**Amounts falling due within one year**

	2021 €	2020 €
Bank loan	832,531	937,078
Trade creditors	29,517	52,218
Taxation and social security costs (Note 13)	13,050	9,459
Other creditors	187,631	180,894
Accruals	295,946	245,090
Funds invested on behalf of associated charities	2,059,225	2,339,200
	<u><u>3,417,900</u></u>	<u><u>3,763,939</u></u>

**Combined Parishes of the Diocese of Ferns**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 December 2021

<b>13. TAXATION AND SOCIAL SECURITY</b>		<b>2021</b>	2020
		€	€
Creditors:			
VAT		<u>13,050</u>	<u>9,459</u>

<b>14. ANALYSIS OF NET ASSETS BY FUND</b>					
	Fixed assets - charity use	Financial fixed assets	Current assets	Current liabilities	Total
	€	€	€	€	€
Restricted general funds	-	-	-	-	-
Unrestricted funds	10,723,450	2,820,090	13,382,968	(3,417,900)	23,508,608
	<u>10,723,450</u>	<u>2,820,090</u>	<u>13,382,968</u>	<u>(3,417,900)</u>	<u>23,508,608</u>

<b>15. CASH AND CASH EQUIVALENTS</b>		<b>2021</b>	2020
		€	€
Cash and bank balances		<u>12,461,202</u>	<u>11,962,519</u>

**16. POST-BALANCE SHEET EVENTS**

Subsequent to the year end, a loss of income insurance claim was settled for losses suffered in 2020 arising from the Covid 19 pandemic. Income of €365,148 has been recognized as income and a debtor in these financial statements as a result of the settlement. There are no other post balance sheet events that require comment.

**17. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Trustees on October 2022.