

**HIERARCHY GENERAL PURPOSES TRUST**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2019**

**HIERARCHY GENERAL PURPOSES TRUST**

**REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019**

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<b>CONTENTS</b>	<b>Page</b>
Trustees and Other Information	3
Report of the Trustees	4
Independent Auditors Report	14
Statement of Financial Activities	16
Balance Sheet	17
Cashflow Statement	18
Statement of Accounting Policies	19
Notes to the Financial Statements	21

## HIERARCHY GENERAL PURPOSES TRUST

### TRUSTEE AND OTHER INFORMATION

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#### TRUSTEES

- + Eamon Martin
- + Diarmuid Martin
- + Kieran O'Reilly (SMA)
- + Michael Neary
- + John Buckley
- + John Kirby
- + Donal McKeown
- + John Fleming
- + Denis Brennan
- + Brendan Kelly
- + Noel Treanor
- + William Crean
- + Brendan Leahy
- + Raymond Browne
- + Denis Nulty
- + Francis Duffy
- + Kevin Doran
- + Alphonsus Cullinan
- + Fintan Monahan
- + Alan McGuckian SJ
- Joseph McGuinness
- Dermot Meehan
- + Dermot Farrell
- + Philip Boyce (OCD)
- + Thomas Deenihan

#### EXECUTIVE ADMINISTRATOR

Harry Casey

#### FINANCE AND GENERAL PURPOSES COUNCIL

- + Dermot Farrell (appointed 13/03/19)
- + Francis Duffy (resigned 13/03/19)
- + John Fleming
- + Noel Treanor (appointed 13/03/19)
- Derek Staveley (deceased 02/06/19)
- Stephen Costello
- Sean O'Dwyer
- Alice Quinn (resigned 06/05/19)
- Anthony Harbinson
- Aideen McGinley
- Jim McCaffrey (resigned 29/07/19)
- Brian McEnery (appointed October 2019)
- Daire Hogan (appointed December 2019)

#### CHARITY NUMBER

CHY5956

#### CHARITY REGULATOR NUMBER

20009861

#### PRINCIPAL OFFICE

Columba Centre  
Maynooth  
Co. Kildare

#### AUDITORS:

Crowe Ireland  
Chartered Accountants and Statutory Audit Firm  
Marine House  
Clanwilliam Court  
Dublin 2

#### BANKERS:

AIB Plc  
Ulster Bank  
Bank of Ireland

#### INVESTMENT MANAGERS:

Davy Group

#### SOLICITORS:

Mason Hayes & Curran  
Dublin 4

## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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The Trustees present their annual report and the financial statements of the Hierarchy General Purposes Trust (HGPT) for the year ended 31 December 2019.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Constitution

The Hierarchy General Purposes Trust was established on 12 December 1975 as a registered charity (20009861). The Trust's governing document is the Trust Deed. In line with the requirements of the Charities Act, and as an aspect of good governance, this Trust Deed was updated and was approved by the Charities Regulator on 28 April 2017. The updated Trust Deed expanded the number of Trustees, to include all Diocesan Bishops (including Apostolic Administrators and Diocesan Administrators) of each Roman Catholic Diocese on the island of Ireland.

##### Principal aims

The Trust was established to assist the Irish Catholic Bishops' Conference (also known as the Irish Episcopal Conference) in exercising its collective responsibility for pastoral care, teaching and governance of the Catholic Church in Ireland.

##### Trustees

Up until 6 December 2017, the Trustees of the HGPT were the four Metropolitan Archbishops, Archbishop Eamon Martin of Armagh, Archbishop Diarmuid Martin of Dublin, Archbishop Kieran O'Reilly of Cashel and Emly, and Archbishop Michael Neary of Tuam. The Trustees, since 6 December 2017, are all Diocesan Bishops (including Apostolic Administrators and Diocesan Administrators) of each Roman Catholic Diocese on the island of Ireland.

##### Governance

The governance of the HGPT is accomplished through the Irish Catholic Bishops' Conference. This is the assembly of the Bishops of Ireland and the Conference normally meets in plenary session on a quarterly basis. The current membership of the Irish Catholic Bishops' Conference comprises the bishops (or Diocesan Administrators) of the 26 dioceses of Ireland together with auxiliary bishops. The Trustees are all Diocesan Bishops (including Apostolic Administrators and Diocesan Administrators) of each Roman Catholic Diocese on the island of Ireland.

To help it fulfil its aims more effectively, the Irish Catholic Bishops' Conference has also established five Episcopal Commissions, comprising various Councils together with other agencies and bodies which focus on specific tasks and areas of responsibility to fulfil the mission of the Church. The day to day operations of Conference are overseen by a secretariat based in Maynooth, County Kildare.

The financial oversight of the HGPT is supported by the Finance and General Purposes Council (FGPC), comprising the Chairperson (Bishops' Finance Secretary), two other appointed bishop members and seven appointed voluntary lay members. The FGPC meets on a quarterly basis and all members of this Council (in line with all other Councils) are appointed for a three year term by the bishops at a general meeting.

##### Risk assessment

The Trustees annually assess the major risks to which the charity is exposed, in particular those relating to specific operational areas of the charity, its investments and its finances, by identifying and ranking risks in terms of their potential impact and likelihood. The Trustees believe that by monitoring the level of reserves, ensuring controls exist over key financial systems, and examining the operational and business risks faced by the charity, they are developing appropriate management strategies, and are establishing effective systems to mitigate these risks.

##### Relations with other charitable organisations

As the HGPT is the administrative and funding structure of the Irish Catholic Bishops' Conference, it has close links with the diocesan charities throughout Ireland, through which the annual diocesan contributions towards the funding of the Irish Catholic Bishops' Conference are provided. The Trust relates to the charities of religious congregations within the Association of Missionaries and Religious Leaders of Ireland (AMRI), particularly through its provision of the administrative, human resource and financial management for the National Board for Safeguarding Children in the Catholic Church in Ireland (NBSCCCI). The Trust also relates closely to those agencies of the Bishops' Conference that exist as independent charities, the main ones being: Trócaire, the Catholic Agency for Overseas Development; ACCORD, Catholic Marriage Care Service; and CURA, crisis pregnancy support services (service was closed during the course of 2018). In December 2016 the Irish Episcopal Conference signed a memorandum of understanding (MOU) with the World Meeting of Families 2018 Company Limited by Guarantee (registration number 590403) (WMOF 2018). This company, which is a registered charity in its own right (20152710), had the responsibility, in consultation with the Dicastery for Laity, Family and Life, for organising the IX World Meeting of Families (21-26 August 2018) in Dublin and the associated Papal visit at the time of that World Meeting.

## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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#### OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

In order to fulfil its charitable aims and objectives, the activities of the HGPT are determined by the requirements of the Irish Catholic Bishops' Conference.

The five constituent commissions of the Irish Catholic Bishops' Conference, outlined below, broadly identify for the bishops the current areas of pastoral activity which optimally support the pastoral work of the twenty six dioceses on the island of Ireland and in their witness to the Gospel in the contemporary world.

#### Public benefit

The details of individual projects which are of public benefit are outlined below in this report. The work of the HGPT, through the pastoral outreach of the Irish Catholic Bishops' Conference, contributes to the sum of public knowledge by publishing resources, by promoting initiatives, and by raising public awareness in the media, on its website ([www.catholicbishops.ie](http://www.catholicbishops.ie)) and via the digital media platforms of the Conference, the objective of all of which is to support Catholic life in Ireland.

The Trustees have been cognisant of general guidance on public benefit when reviewing their aims and objectives in planning their future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set. Through the work of the following five commissions – and their councils and agencies - the Trust, in line with Church teaching, seeks to ensure the moral and spiritual wellbeing of the individual, and to help discern the common good for all of society.

- Commission for Pastoral Care
- Commission for Worship, Pastoral Renewal and Faith Development
- Commission for Social Issues and International Affairs
- Commission for Catholic Education and Formation
- Commission for Planning, Communications & Resources

#### COMMISSION FOR PASTORAL CARE

Up to March 2019 the Commission was chaired by Bishop Éamonn Walsh, Auxiliary Bishop of Dublin, who was succeeded by Bishop Denis Nulty of Kildare & Leighlin. The purpose of the Commission is to facilitate collaboration in order to serve the strategic objectives of its thirteen constituent parts and to make recommendations to the Episcopal Conference:

#### Accord Catholic Marriage Care Service

Accord on the island of Ireland comprises three autonomous incorporated companies limited by guarantee: Accord Northern Ireland; Accord Dublin; and Accord Catholic Marriage Care Service CLG. This latter company oversees the work of Accord Central Office in Maynooth and centres in the Republic of Ireland outside of the Archdiocese of Dublin. Each company is a registered charity and publishes its own annual report. In 2019, the three companies combined prepared 7,447 couples for sacramental marriage and delivered 24,066 sessions of counselling to couples and individuals experiencing marriage, relationship and family difficulties.

#### Council for Life

A new Council for Life was established by the Episcopal Conference in March 2019 with Bishop Kevin Doran of Elphin as its chair. The Council's objectives include giving priority to exploring how best, in the current socio-cultural context, the Catholic community can offer practical support to women in crisis pregnancy so to give unborn babies the best chance at life. The new Council promotes a consistent ethic of life, gives priority to promoting an understanding of life questions among young people and engages them in the challenge of defending life. The 'Council for Life Ireland' Twitter presence went live during the year and is identified by handle @ChooseLifeIRL.

#### Consultative Group on Bioethics

The Consultative Group on Bioethics is chaired by Bishop Doran. The Consultative Group was established in 2014, building on the legacy of the previous Bishops' Committee for Bioethics. Its purpose is to brief the Episcopal Conference on questions relating to Bioethics and the Ethics of Healthcare. It works closely with the Council for Healthcare. Following the publication of the *Code of Ethical Standards for Healthcare*, in December 2017, the Consultative Group has continued to seek an opportunity to partner with third level institutes to develop a Certificate Programme in Bioethics, which would be based on the code of ethical standards.

## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Towards Peace

Established in 2014 by the Irish Episcopal Conference, the Conference of Religious of Ireland and the Irish Missionary Union (the latter two now represented by AMRI, the Association of Leaders of Missionaries & Religious of Ireland), Towards Peace is a spiritual support service for people who have experienced physical, emotional or sexual abuse perpetrated by representatives of the Catholic Church in Ireland, either on an individual basis or in institutions. By offering one-to-one spiritual direction sessions provided by qualified spiritual companions, Towards Peace is an invitational response to our understanding of the spiritual impact of the trauma of abuse. Support is also available for family members of abuse survivors. Towards Peace works collaboratively with the National Board for Safeguarding Children in the Catholic Church in Ireland, and with Towards Healing (an independent counselling and support service for victims and survivors of abuse, jointly funded by the IEC and the AMRI), enabling the three organisations to provide a holistic response to survivors of abuse. Its service is free and, in its first five years of operation, 26 Towards Peace spiritual companions have provided accompaniment to 71 survivors. By the end of 2019, eighteen people who had suffered institutional and/or sexual abuse were being accompanied by Towards Peace.

During 2019 Towards Peace delivered content to seminarians during their formation courses in Maynooth, Dundalk, and Rome, as well as to gatherings of clergy, religious and child safeguarding representatives throughout the country. Following the publication in June of the *Moto proprio* by Pope Francis *Vos estis Lux Mundi*, the coordinator addressed the international Anglophone child safeguarding conference held in Rome in July on the topic *Ministering to people who wish to engage with their faith in the aftermath of abuse experience*. Given that Towards Peace is a unique service within the Universal Church, a number of conference delegates sought information on the service in Ireland. During 2018/19 the Oversight Committee of Towards Peace undertook a review of its operation and recommended that, in terms of reporting, Towards Peace ought to be placed within the Commission for Pastoral Care, and that its service should continue in its current structure until June 2020.

#### Council for Marriage and the Family

Up to March 2019, Archbishop Eamon Martin of Armagh and Archbishop Diarmuid Martin of Dublin were joint chairs of the council, and they were succeeded by Bishop Nulty.

During 2019 the council published *A Word of Truth and Hope*, a series of reflections for the family on our response as people of faith and as citizens to the diverse challenges experienced by families in Ireland today. Other publications during the year included an updated edition of *The Family Prayer Book*; *Amoris Laetitia*, *Grow in Love* for the new primary schools religious education programme; and, *The Family is Good News*, a user-friendly resource to help introduce and deepen understanding of *Amoris Laetitia*,

The council continued to work with the 'World Meeting of Families 2018' as a main collaborator and resource in its engagement with the Church community of family movements across the island of Ireland. Council members also participated in 'A Review of Marriage Preparation in Ireland'. In the context of supporting the Christian vision of marriage and family life, and from the pastoral aspects of accompaniment, the council focused on responding to the referendum on Article 41.3.1 in the *Constitution of Ireland* which states that 'the State pledges itself to guard with special care the institution of Marriage, on which the Family is founded, and to protect it from attack.' However, on 24 May, voters supported the *Thirty-eighth amendment of the Constitution (dissolution of marriage) Bill 2016* thus deleting the 'living apart period' (Article 41.3.2.i) from the *Constitution* and so removing the waiting time required for a couple seeking a divorce. On 6 July the council hosted a meeting for Church community family movements from across the island to reflect on, and to share, their collective experiences.

#### Council for Emigrants

The chair of the Council is Bishop Denis Brennan. The work of the council is the pastoral response of the Episcopal Conference to the needs of Irish emigrants prior to and following departure. It is particularly committed to the needs of the most vulnerable emigrant groups. In large part, through the work of the chaplaincies and apostolates in the United States and Britain, and in conjunction with the host Churches, it seeks to provide practical and pastoral support to Irish emigrant communities. Parish resources are provided annually as well as grant funding to organisations working with Irish emigrants.

## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Irish Council for Prisoners Overseas

The Irish Council for Prisoners Overseas is a subcommittee of the Council. The ICPO provides information, support and advice to Irish people imprisoned overseas and to their families. It works with approximately 1,200 Irish prisoners in thirty countries around the world. With offices in Maynooth and London, the ICPO seeks to address the needs and concerns of prisoners on a wide variety of matters including, repatriation, deportation, post-release supports, hardship fund support and prison visits. ICPO also engages in advocacy at a national and international level on issues affecting its clients.

#### Council for Immigrants

The Council for Immigrants develops and fosters initiatives for the pastoral care of immigrants among the dioceses and parishes of Ireland. It identifies immigrant communities within a local setting, recognises their needs and develops pastoral outreach strategies to engage with, support and integrate immigrant communities into dioceses and local parishes. On 28 June, Bishop Raymond Field stepped down as chair of the council to coincide with Pope Francis' acceptance of his resignation as Auxiliary Bishop of Dublin following his 75th birthday a month earlier. Bishop Denis Brennan of Ferns succeeded as chair of the Council and in the months that followed consulted with his brother bishops on *The Pastoral Care of Migrants in Dioceses throughout Ireland*.

Council member Father William Purcell drafted materials for 3,000 resource packs for parishes across the country, North and South, to mark the 105th World Day of Migrants and Refugees on 29 September. These were guided by Pope Francis' message for 2019 World Day of Migrants and Refugees wherein he said that the "challenges posed by contemporary migration can be summed up in four verbs: welcome, protect, promote and integrate." These resources were complemented by audio and visual content produced by the Catholic Communications Office which in turn were published on the Vatican's dedicated website for migrants and refugees [www.migrants-refugees.va](http://www.migrants-refugees.va).

In November, Bishop Brennan and Father Purcell attended an international meeting of National Directors for Migration in Athens. Led by Cardinal Anders Arborelius, Head of the Migrations Section of the CCEE Commission for Social and Pastoral Care, the theme of the meeting was 'The Local community as a model of welcoming and integration in Europe'.

#### Irish Bishops' Drugs Initiative

The Irish Bishops' Drugs Initiative is the pastoral response of the Episcopal Conference to assist parish communities in raising awareness and developing an informed outreach to help address the issue of drugs and alcohol at a local level. To achieve its objective, the IBDI provides bespoke information, education and training, as well as offering alternative activities to avoid substance misuse. In May, the IBDI piloted a new 'Well Being Initiative' in a school in Limerick. The project included specific sections entitled: Drug Awareness, Self-Esteem, Physical Exercise/Calm Breathing, and a Nutritionist workshop. Based on positive feedback, plans for 2020 include the introduction of a further 'Well Being Initiative' in another school in Limerick and its promotion in all 26 dioceses on the island. During 2019, the IBDI undertook awareness talks with parents to address the causal factors which influence young people engaging in anti-social behaviour and, in particular, the so called "glamorisation" of drug related crime.

#### Apostleship of the Sea

Bishop Denis Brennan is a designated liaison bishop to the Apostleship of the Sea.

#### Chaplaincy for Deaf People

The Chaplaincy for Deaf people, which is an autonomous and separate charity in its own right has a designated liaison bishop, Bishop John Buckley.

#### Irish Prisons Chaplains Team

Bishop Éamonn Walsh is the liaison bishop to the Irish Prisons Chaplains Team. Periodically, a member of the IPCT makes a presentation to the meeting of the Commission for Pastoral Care.

#### Chaplaincy to the Defence Forces

On occasion the Head Chaplain to the Defence Forces in Ireland makes a presentation to the meeting of the Commission for Pastoral Care.

## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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#### **Commission for Worship, Pastoral Renewal & Faith Development**

The Commission is chaired by Bishop Donal McKeown of Derry and comprises the Council for Clergy, the Council for Liturgy, Council for Vocations, Council for Religious, and the Council for Pastoral Renewal & Adult Faith Development (including youth ministry). The purpose of the Commission is to facilitate collaboration in order to serve the strategic objectives of its five councils and to make recommendations to the Episcopal Conference:

#### Council for Vocations

The Council for Vocations is chaired by Bishop Alphonsus Cullinan of Waterford & Lismore and, along with the National Office for Diocesan Vocations, relates to the promotion of diocesan vocations to priesthood and the permanent diaconate in Ireland. It arranges in-service for Vocations Directors and information seminars for prospective candidates for priesthood in Irish dioceses.

#### Council for Clergy

The Council for Clergy is chaired by Bishop Ray Browne of Kerry and deals with matters related to clergy including the model of Church ministry when fewer priests are available. Twice annually, representatives meet with the chairpersons of the council of priests of each diocese. In October 2019, representatives organised a Management of Personnel Conference, which was delivered by the Saint John Vianney Consultation, Education and Outreach Centre of Downingtown, PA, USA.

#### Council for Religious

The Council for Religious facilitates the Episcopal Conference to consult and collaborate with AMRI on matters including safeguarding, education and the alleviation of poverty and injustice, as well as Christian worship, witness and faith development.

#### Council for Pastoral Renewal & Adult Faith Development

The Council for Pastoral Renewal & Adult Faith Development is chaired by Bishop McKeown and concerns itself with the baptismal responsibilities of all adult Christians in Ireland, and with empowering their leadership for Gospel and ecclesial witness. This council collaborates with Catholic Youth Ministry in Ireland, a forum for practitioners of youth ministry.

#### Council for Liturgy

The Council for Liturgy is chaired by Bishop Francis Duffy of Ardagh & Clonmacnois and, along with the associated National Centre for Liturgy, advises the Episcopal Conference on matters liturgical, for example, on the provision of the Church's ritual texts in the English language so that they are of a quality suitable to the culture and idiom of English used in Ireland. The Advisory Committee on Church Music, the Advisory Committee on Sacred Art and Architecture, and An Coiste Comhairleach um an Liotúirge i nGaeilge also play important roles in advising the Council for Liturgy.

#### National Centre for Liturgy

The National Centre for Liturgy, based at Maynooth, provides accredited courses in pastoral liturgical formation, and is financed and managed by the Irish Episcopal Conference.



## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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#### **Commission for Social Issues & International Affairs**

This Commission was chaired by Archbishop Diarmuid Martin up to March and he was succeeded by Bishop Noel Treanor of Down & Connor. The Commission comprises the Council for Justice & Peace (with the Northern Ireland Catholic Council on Social Affairs); Trócaire, a registered charity in its own right; the Council for Missions; and, the Council for Europe. The purpose of the Commission is to facilitate collaboration in order to serve the strategic objectives of its four constituent parts and to make recommendations to the Episcopal Conference:

#### Council for Justice and Peace and the Northern Ireland Catholic Council on Social Affairs

The Council's role is to advise the Episcopal Conference and its commissions, agencies and councils, on justice and peace issues and on the social dimension of the Sacred Scriptures and Catholic Social Teaching. The council is chaired by Bishop Alan McGuckian SJ and its role includes promoting justice and peace related issues in the public forum. For 2019 the council identified five significant social justice issues facing society and focused its efforts on these areas, while also working reactively to respond to discussion, debate and consultation. Actions taken in these areas included hosting a large conference on 'Care for Our Common Home' in light of the 2015 Encyclical Letter by Pope Francis, *Laudato Si'*. This conference, held in Newry, was aimed at representatives of parishes and dioceses across the North of Ireland and sought to provide attendees with knowledge of the subject to send them out as 'ambassadors' to champion the message of *Laudato Si'* in their own communities. The conference represented action on two of the council's priority areas, which were to work more closely with the Northern Ireland Catholic Council on Social Affairs - which jointly organised this event - and to promote and develop an understanding of climate issues at a local level in light of *Laudato Si'*.

Another priority of the council was to promote the Episcopal Conference's pastoral letter on housing and homelessness, *A Room at the Inn?*, which was published in the aftermath of Pope Francis' visit to the IX World Meeting of Families in Ireland in August 2018. A fourth priority for the Council was to participate as part of the international delegation on the Holy Land Coordination visit to Palestine and Israel, and to support the HLC's objectives throughout the year. The fifth priority area involved undertaking research on the subject of precarious work and its impact on young people.

NICCOSA pursued its own distinct work during 2019, including discussions to encourage politicians to overcome the stalemate in the North, and at meetings of Church leaders with the key political parties. It also responded to a number of significant consultations, including a review of hate crime legislation in the North and the Education Authority's consultation on new funding models for regional and voluntary youth organisations. These submissions required extensive consultation, which were well received and benefited from valued contributions. During 2019, the council was also an active member of the COMECE Social Affairs Commission and Justice and Peace in Europe.

#### Trócaire

Bishop William Crean of Cloyne is chair of Trócaire, the Catholic Agency for World Development. Trócaire was established by the Episcopal Conference as an independent Trust in 1973, to express the Church's concern for the needs and problems of the people of the developing nations. Trócaire produces its own annual report and its long term development projects and emergency relief programmes in Africa, Asia, Latin America and the Middle East tackle the injustice of global poverty. In Ireland, through its education programmes and campaigning, Trócaire works to raise awareness about development issues and the principles of social justice involved.

#### Council for Missions

Archbishop Kieran O'Reilly SMA is chair of the Council which, in 2019, had as its main focus the planning of initiatives for the Extraordinary Missionary Month (EMM) in October. To ensure awareness of the theme for EMM namely, *Baptised and Sent: The Church of Christ on Mission in the World*, dioceses and missionary groups were targeted with the support of the Catholic Communications Office in order to promote this message.

So as to work collaboratively and support the activities of missionary bodies in Ireland, the council received reports throughout the year from the National Director for World Missions Ireland, the National Secretary for the Society of Missionary Children, the Secretary General of AMRI, and other participating groups.

#### Council for Europe

Archbishop Diarmuid Martin is chair of the Council. In 2019 the Irish Episcopal Conference was represented on COMECE, the Commission of the Bishops' Conferences of the European Community, by Bishop Noel Treanor. Bishop Treanor is one of the four Vice-Presidents of COMECE. The Episcopal Conference is also a member of the Council of the Bishops' Conferences of Europe (CCEE) and sends delegates to the meetings and conferences organised by CCEE and its Commissions.

## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Commission for Catholic Education and Formation

The Commission is chaired by Bishop Brendan Leahy of Limerick and comprises the Council for Education (with the Northern Ireland Commission for Catholic Education); the Council for Catechetics; the Council for Doctrine and the Council for Ecumenism & Inter-Religious Dialogue. The purpose of the Commission is to facilitate collaboration in order to serve the strategic objectives of its four councils and to make recommendations to the Episcopal Conference:

#### Council for Education

The Council for Education is chaired by Bishop Brendan Kelly of Galway and it articulates policy and vision for Catholic education in Ireland, North and South, on behalf of the Episcopal Conference. It has responsibility for the forward planning necessary to ensure the best provision for Catholic education in the country. It liaises with other Catholic education offices, the Department of Education and Skills in the Republic, and the Department of Education Northern Ireland. The Council advises the Episcopal Conference on all Government legislation as it applies to education and responds to and comments on issues related to the work of education. It seeks also to develop long term strategies in education for the Episcopal Conference.

Major education initiatives during the year involving the council included Catholic Schools Week 2019 on the theme *Catholic Schools : Celebrating the work of our Catholic Schools*; the launch of a joint patronage body for Catholic co-patrons and Education & Training Boards Ireland (ETBI), namely the Association of Joint Patrons of Community and Comprehensive Schools; attending the annual meeting of the Education Offices of the Episcopal Conferences for Ireland, England and Wales, and Scotland; attending the Inter-Agency Conference for Senior Management of the Catholic Sector on the island of Ireland in Dromantine, Co Down; hosting the annual meetings with the educational trusts which are Public Juridic Persons; engaging with the Department of Education and Skills on the issue of the religion circulars pertaining to the teaching of religion in post-primary schools that are not voluntary secondary schools; attending the Department of Education and Skill's *Small Schools Symposium* for patrons of primary schools; working closely with the Implementation Group of the (Catholic Education Services Committee) CESC Strategic Plan for the Catholic Post-Primary Sector; collaborate with the Council for Catechetics of the Episcopal Conference in providing submissions to the National Council for Curriculum and Assessment (NCCA) on Religious Education, and on Relationships & Sexuality Education; as well as attending meetings of the Northern Ireland Commission for Catholic Education.

#### Council for Catechetics

Bishop Leahy is chair of the Council and during 2019 the major focus of its work was placed on:

#### Primary Religious Education

The catechetical text of *Grow in Love* (Veritas) for sixth class was approved by the Episcopal Conference and work is ongoing in terms of providing Irish translations of *Grow in Love* material (*In nGrá Dé*). During the year the council collaborated with the Catholic Primary Schools Management Association on significant issues pertaining to religious education in Catholic schools. In August 2019, the NCCA, through the Early Childhood and Primary Board, presented draft guidelines on a new primary curriculum framework.

#### Post-Primary Religious Education

In September the Junior Cycle Specification for Religious Education in Post Primary Schools was introduced following its development by the NCCA RE Development Group. The council developed guidelines for publishers writing material for Catholic schools for Junior Cycle Religious Education using the subject specification. All publishers were sent these guidelines. Veritas was the only company that sought approval of their textbooks for Junior Cycle Religious Education on the basis of these guidelines. *Soul Seekers*, for the new Junior Cycle RE Specification, was approved for use in Catholic Post-Primary Schools through the Episcopal Conference's approval process. The second part of *Soul Seekers* is currently being developed and will be available to schools for the academic year beginning September 2020. The council, in partnership with iCatholic.ie, developed 'REtv', which is a series of online video resources for Religious Education teachers, principals, chairs of boards of management and others. In partnership with the Council for Education of the Episcopal Conference, engagement has also taken place with ETBI on this document as it relates to Community Schools and to Designated Community Colleges.

The Council, with the assistance of Dr Tom Finegan of Mary Immaculate, Limerick, began a review of the catechetical programme from the Magis Centre, USA, called *Credible Catholic*, which seeks to help young people answer questions on the relationships between faith and reason, religion and science and philosophy and religion.

The Council developed resources during 2019 for Relationships and Sexuality Education: policy document on developing RSE policies for Catholic schools; primary RSE programme; and, post-primary RSE programme. The first two were completed and will be available to schools from September 2020.

## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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#### Council for Doctrine

Archbishop Michael Neary of Tuam is chair of the Council which works in close association with the Episcopal Conference on matters relating to faith and morals.

#### Council for Ecumenism & Inter-Religious Dialogue

Bishop Brendan Leahy is chair of the Council whose main purpose is to service the various ecumenical bodies, both national and international. From it is provided the Catholic membership of:

- the Inter-Church Meeting
- the Inter-Church Committee
- the Standing Committee on Mixed Marriages
- Churches Together in Britain and Ireland [www.ctbi.org.uk](http://www.ctbi.org.uk)

The Episcopal Conference's Advisory Committee on Ecumenism was set up after the Second Vatican Council and one of its principal concerns is the restoration of unity among all Christians. The Committee is an advisory body to the bishops on ecumenical affairs in Ireland and maintains contact with the secretariat for Promoting Christian Unity in Rome.

In 2019 the Episcopal Conference established an Advisory Committee on Inter-Religious Dialogue. Its terms of reference are as follows:

- To advise the Conference on issues relating to dialogue with leaders and members of other non-Christian religious traditions in Ireland;
- To advise the Conference on how best to promote mutual understanding, respect and collaboration between Catholics and the followers of other religious traditions;
- To consider developments and documents issuing from the Pontifical Council for Inter-religious Dialogue;
- To liaise with the Council of Catechetics in encouraging the study of religions; and,
- To promote the formation of Diocesan personnel dedicated to inter-religious dialogue.

#### **Commission for Planning, Communication and Resources**

The Commission is chaired by Bishop John Fleming of Killala and comprises the Council for Communications; Veritas; and the Finance and General Purposes Council. The purpose of the Commission is to facilitate collaboration in order to serve the strategic objectives of its three constituent parts and to make recommendations to the Episcopal Conference:

#### Council for Communications

Archbishop Eamon Martin is chair of the Council which consists of the Catholic Communications Office and the publishing company for the Episcopal Conference, Veritas.

On behalf of the Conference, its agencies and commissions, the CCO provides information to the faithful, and engages with the mass media and on digital media to promote the work of the bishops at a national level. This includes facilitating media training and other communications support and collaborating with communications officers of the twenty-six dioceses on the island of Ireland, the Holy See Press Office, personnel from bishops' conferences abroad, and with media officers from other Christian denominations and faiths in Ireland. Intercom, the bishops' pastoral and liturgical magazine for people in ministry, is edited in the CCO and published ten times per year by Veritas.

In terms of raising awareness of the work of the Episcopal Conference and its agencies and commissions, the CCO published 227 public statements during 2019 as well as responding to hundreds of external queries and hosting numerous briefings with journalists on Church-related topics. The main issues dealt with included Lent, Holy Week and Easter; Christmas; Pope Francis hosting of the universal summit in Rome on The Protection of Minors in the Church at which Archbishop Eamon Martin participated; pan-Amazonian Synod on the theme Amazonia: new paths for the Church and for integral ecology; canonization of Blessed John Henry Newman, marriage and family, ordinations and vocations, overseas development, religious intolerance and persecution of Christians; ecumenism and inter-faith; domestic violence and violence in society; Brexit; justice and peace issues, the Peace Process, the interface between faith and society. The CCO also assisted members of the public with queries on Church teachings and also with information requests relating to tracing family faith history.

#### Veritas

As the official publisher of the Irish Catholic Bishops' Conference, Veritas publishes general religious books, liturgical texts in Irish and English, and catechetical texts. See [www.veritas.ie](http://www.veritas.ie) for details.

#### The Finance and General Purposes Council

Bishop Dermot Farrell is chair of the Council which acts in an advisory capacity to the Episcopal Conference on matters related to finance and administration.

## HIERARCHY GENERAL PURPOSES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

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#### FINANCIAL REVIEW

##### Income and expenditure

In 2019 the income of the Trust from all sources was €4,017,104 (2018: €3,941,388). The main sources are diocesan contributions provided by the bishops for the purposes of the Irish Catholic Bishops' Conference, its councils, agencies and associated initiatives. Additional contributions were received from dioceses in support of the Church's contributions to the Counselling support service Towards Healing, Spiritual Support Service Towards Peace, Anscombe Bioethics Centre, support of the Holy See (Universal Church) and the care of retired bishops. Other income is derived from investments and external grants.

Total expenditure for the year was €4,013,429 (2018: €4,088,780). The expenditure of the Trust is analysed in detail in the accounts attached to this report. The Irish Catholic Bishops' Conference employs staff to carry out the work of the Councils, agencies and associated initiatives, which also rely on the participation of volunteers who serve as council members and advisors.

The results for the year are shown on page 16. The net movement in funds for the year was a surplus of €3,675 ; (2018: deficit €147,092).

The Balance Sheet shows total reserves of €4,657,554 (2018: €4,653,879). Of this, €1,079,358 (2018: €1,104,708) is restricted to be applied for specific purposes. The remaining funds are unrestricted.

##### Reserves Policy

The operational policy of the Irish Catholic Bishops' Conference is to try to ensure that it has adequate "free" reserves to meet its continuing charitable obligations and day-to-day working capital requirements. It is reliant upon diocesan contributions for the majority of its income, and this is agreed annually by the Bishops' Conference.

##### Investment Policy

The objective of the Investment Policy is to maintain high liquidity while ensuring maximum security, meeting ethical standards and achieving the highest possible return within these limiting factors. Investments are undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio, mitigating against credit risk, currency risk and country risk.

In the management of investments both Charity Law and Church teaching applies. Under Charity Law, the Trustees must seek to obtain the best financial return possible consistent with commercial prudence. Following the Church's teaching, the Trustees also seek to maintain an ethical investment policy through a process of making judgments about the products, services and corporate practices as well as their financial efficacy. The judgement of the Trustees and their decisions to invest or disinvest, and of seeking to change through shareholder action, reflect particularly that teaching which promotes the dignity and sanctity of human life and the importance of society in general.

#### TRUSTEES' RESPONSIBILITIES

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the Trust's affairs and of its income and expenditure for the year. The Trustees have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and promulgated by the Institute of Chartered Accountants in Ireland. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

The Trustees confirm that they have complied with the above requirements in preparing the financial statements.

The Trustees are responsible for ensuring that the Trust keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Trust, enable at any time the assets, liabilities, financial position and surplus or deficit of the Trust to be determined with reasonable accuracy and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **HIERARCHY GENERAL PURPOSES TRUST**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019**

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#### **Post Balance Sheet Events**

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily. On 1 May 2020 the Irish government published a roadmap for reopening Ireland's economy and society in a phased manner commencing on 18 May 2020.

The Trust reacted to these conditions by closing its offices with staff working from home. Whilst this has resulted in the Trust remaining operational during the period, there has been a reduction in activity levels as a result of Covid-19. The Trustees are confident that the Trust will be fully operational once the period of restriction is finally lifted.

#### **PLANS FOR THE FUTURE**

The Trust is continuing with its programme of works to meet its objectives and to ensure that it conforms to all best practice

#### **TAXATION**

The Trust has been granted charitable status under sections 207 and 208 of the Taxes Consolidation Act 1997

#### **AUDITORS**

Crowe Ireland are eligible and have expressed their willingness to continue in office.

#### **ON BEHALF OF THE BOARD OF TRUSTEES:**

**+ Kieran O'Reilly**  
**Date: 7 October 2020**

**+ Michael Neary**  
**Date: 7 October 2020**

**HIERARCHY GENERAL PURPOSES TRUST**

**INDEPENDENT AUDITORS REPORT TO THE BOARD OF TRUSTEES OF THE HIERARCHY GENERAL PURPOSES TRUST**

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

***OPINION***

We have audited the financial statements of The Hierarchy General Purposes Trust for the year ended 31 December 2019, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 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 Trust's affairs as at 31 December 2019 and
- have been properly prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic

***BASIS OF 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 the 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 Trust'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 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.

## HIERARCHY GENERAL PURPOSES TRUST

### INDEPENDENT AUDITORS REPORT TO THE BOARD OF TRUSTEES OF THE HIERARCHY GENERAL PURPOSES TRUST

#### ***Opinions on other matters***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Trustees' report is consistent with the financial statements; and
- The financial statements have been prepared in accordance with Generally Accepted Accounting Practice in Ireland.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Trust were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

#### ***MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION***

Based on the knowledge and understanding of the Trust and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' report.

#### **RESPECTIVE RESPONSIBILITIES**

##### ***TRUSTEE'S RESPONSIBILITY STATEMENT FOR THE FINANCIAL STATEMENTS***

As explained more fully in the Trustees' Report, 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 they 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 Trust'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 management intends to dissolve the Trust or cease operations, or has no realistic alternative but to do so.

##### ***AUDITORS' 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 the 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's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). The description forms part of our Auditors' report.

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

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state to the Trustees 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 responsibility to anyone other than the Trust and the Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:   
Neil Davitt

For and on behalf of:

**Crowe Ireland**  
Chartered Accountants and Statutory Audit Firm  
Marine House  
Clanwilliam Court  
Dublin 2

Date: 7 October 2020

HIERARCHY GENERAL PURPOSES TRUST

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted Funds €	Restricted Funds €	Total 2019 €	Total 2018
<b>INCOME</b>					
Donations	1a	2,012,899	1,702,899	3,715,798	3,847,075
Income from charitable activities	1c	-	-	-	12,744
Income from Investments	1d	295,328	300	295,628	26,751
Other Income	1e	5,678	-	5,678	55,118
Total		2,313,905	1,703,199	4,017,104	3,941,688
<b>EXPENDITURE ON:</b>					
Raising funds	2	(18,441)	-	(18,441)	(18,525)
Charitable activities	3	(2,266,439)	(1,728,549)	(3,994,988)	(4,070,255)
Total		(2,284,880)	(1,728,549)	(4,013,429)	(4,088,780)
<b>NET MOVEMENTS IN FUNDS</b>					
		29,025	(25,350)	3,675	(147,092)
Total funds brought forward	13/14	3,549,171	1,104,708	4,653,879	4,800,971
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13/14</b>	<b>3,578,196</b>	<b>1,079,358</b>	<b>4,657,554</b>	<b>4,653,879</b>

All income and expenditure arises from continuing operations. There are no recognised gains or losses other than the result for the year.

The notes on pages 19 to 26 form part of the financial statements.



HIERARCHY GENERAL PURPOSES TRUST

**BALANCE SHEET AS AT 31 DECEMBER 2019**

	Notes	2019 €	2018 €
<b>FIXED ASSETS</b>			
Tangible assets	7	18,071	25,110
Financial Assets	8	2,184,326	1,959,028
		<u>2,202,397</u>	<u>1,984,138</u>
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	9	414,665	363,657
Amounts due in relation to Solidarity Loans	9	250,161	-
Loan - Irish College Rome	9	50,000	50,000
Term Loan - Veritas	9	150,000	500,000
Cash at bank and in hand		1,091,569	1,253,092
		<u>1,956,395</u>	<u>2,166,749</u>
Debtors: amounts falling due after more than one year	10	1,352,897	706,455
<b>LIABILITIES</b>			
Creditors (amounts falling due within one year)	11	(429,803)	(203,463)
		<u>2,879,489</u>	<u>2,669,741</u>
<b>NET CURRENT ASSETS</b>			
		5,081,886	4,653,879
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
Creditors (amounts falling due after more than one year)		(424,332)	-
		<u>4,657,554</u>	<u>4,653,879</u>
<b>THE FUNDS OF THE CHARITY</b>			
Unrestricted funds	13	3,578,196	3,549,171
Restricted income funds	14	1,079,358	1,104,708
		<u>4,657,554</u>	<u>4,653,879</u>

On behalf of the Board of Trustees

**+ Kieran O'Reilly**  
Date: 7 October 2020

**+ Michael Neary**  
Date: 7 October 2020

The notes on pages 19 to 26 form part of the financial statements.

HIERARCHY GENERAL PURPOSES TRUST

**CASHFLOW STATEMENT AS AT 31 DECEMBER 2019**

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	Notes	2019 €	2018 €
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
NET CASH PROVIDED BY OPERATING ACTIVITIES	15	(581.043)	317.754
NET CASH PROVIDED BY INVESTING ACTIVITIES	16	5	11
NET CASH PROVIDED BY INVESTING ACTIVITIES	16	(4.817)	(2.957)
		<hr/>	<hr/>
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	17	(585.855)	314.808
<b>RECONCILIATION OF NET CASH OUTFLOW TO MOVEMENT IN NET FUNDS</b>			
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD	17	(161.523)	314.808
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE REPORTING PERIOD	17	1.253.092	938.284
CASH AND CASH EQUIVALENTS AT END OF THE REPORTING PERIOD	17	<hr/> 1.091.569	<hr/> 1.253.092

The notes on pages 19 to 26 form part of the financial statements.

## **HIERARCHY GENERAL PURPOSES TRUST**

### **STATEMENT OF ACCOUNTING POLICIES**

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#### **BASIS OF ACCOUNTING**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and with reference to the Charities SORP (FRS102): Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued by the Charities Commissioner in the UK .

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Trust's accounting policies.

The following principal accounting policies have been applied:

#### **INCOMING RESOURCES**

Income is treated as being general and unrestricted unless a donor has specified the manner in which the income is to be spent, in which case it is treated as restricted income. Income earned on funds held on deposit is treated as unrestricted income, unless specified by the donor. Restricted income is allocated to the fund as specified by the donor.

#### **Royalties**

Royalties arising from the sale of religious publications are credited to the Statement of Financial Activities in the year in which they become receivable.

#### **Diocesan contributions**

Diocesan contributions are credited to the Statement of Financial Activities in the year in which they are receivable.

#### **Grants**

Grants are recorded when receivable, and if relevant when any performance conditions are satisfied.

#### **Other Income**

Other income is accounted for when receivable.

#### **RESOURCES EXPENDED**

Expenditure is recognised on an accruals basis as a liability is incurred and is recorded as part of the expenditure to which it relates. Cost of raising funds comprise the costs associated with attracting voluntary income. Expenditure on charitable activities are those costs incurred by the charity in the delivery of its stated objectives. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Where costs cannot be directly attributed, they have been allocated in proportion to estimated benefits received.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

All expenditure is authorised by the Irish Episcopal Conference.

#### **TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets are stated in the Balance Sheet at cost less accumulated depreciation.

Depreciation is provided on all tangible assets, so as to write off the cost less estimated residual value of each asset over its expected useful economic life on a straight line basis at the following annual rate:

Equipment and fittings - 25%

#### **PENSIONS**

The Irish Episcopal Conference operates a defined contribution scheme and pension benefits are funded over the employees' period of service by way of contributions from the Trust and the employees. Contributions are charged to the relevant Councils in the year in which they become payable.

#### **FOREIGN EXCHANGE**

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Statement of Financial Activities.

#### **INVESTMENT POLICY**

Investments are stated at market value.

## **HIERARCHY GENERAL PURPOSES TRUST**

### **STATEMENT OF ACCOUNTING POLICIES**

---

#### **DEBTORS**

Short term debtors are measured at transaction price, less any impairment.

#### **CASH AND CASH EQUIVALENTS**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

#### **FINANCIAL INSTRUMENTS**

The trust only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable. Basic financial instruments are recorded at transaction price.

#### **CREDITORS**

Short term creditors are measured at the transaction price.

#### **TAXATION**

No charge to taxation arises as the trust is exempt under Section 207 and 208 of the Taxes Consolidation Act 1997.

#### **RESTRICTED FUNDS**

Restricted funds consist of amounts received which can only be used for the purpose for which they are specified by the Donors.

#### **UNRESTRICTED FUNDS**

Unrestricted funds consist of grants and subscriptions which the charity can spend based on its own discretion to enable it to achieve its overall aim and objectives.

#### **JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trust makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There were no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### **Going Concern**

Like many charitable entities, Hierarchy General Purposes Trust is exposed to the effects of the Covid-19 pandemic. Whilst the Trust continues to be funded during the period there has been a notable reduction in funders activity compared to the same period in the previous financial year. Staff costs have been reduced and other costs have been reduced where possible. The Trust will also use government supports provided to businesses during this time. Based on the measures taken to reduce costs, the Trustees believe that the Trust is well positioned for its charitable activities to return to full capacity once the period of uncertainty passes. The financial statements have therefore been prepared on a going concern basis.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds €	Restricted Funds €	Total 2019 €	Total 2018 €
<b>1. INCOMING RESOURCES</b>				
<b>1 (a) DONATIONS</b>				
Diocesan Contributions	2,012,899	-	2,012,899	1,967,176
Care of retired Bishops	-	524,996	524,996	672,803
CCSS T/A "Towards Healing"	-	287,499	287,499	280,752
Episcopal Council Druas Initiative (IBDI)	-	83,418	83,418	79,750
Irish Council for Prisoners Overseas (ICPO)	-	223,433	223,433	243,185
Council for Emigrants	-	229,923	229,923	183,936
Council for Immigrants	-	30,000	30,000	30,000
Council for Justice & Peace	-	30,000	30,000	30,000
Anscombe	-	48,600	48,600	54,000
Holy See (Universal Church)	-	45,500	45,500	45,500
Council for Communications	-	20,560	20,560	21,810
Finance and General Purposes Council	-	26,841	26,841	27,959
Executive Administration Council	-	13,185	13,185	13,229
Catechetics	-	35,000	35,000	35,000
Council for Healthcare	-	6,026	6,026	7,707
National Vocations Office	-	25,000	25,000	48,344
Youth Ministry	-	-	-	76,072
Albert Gubav Foundation Office Contribution	-	47,876	47,876	-
Towards Peace	-	25,042	25,042	29,854
	2,012,899	1,702,899	3,715,798	3,847,075

**1 (b) GRANT INCOME**

Included within donations are the following grants received during the year:

	2019 €	2018 €
<b>Government of Ireland - Emigrant Support Programme:</b>		
ICPO Caseworker Grant - (1 July 2019 - 30 June 2020)	91,310	88,581
ICPO Hardship Fund - (1 July 2018 - 30 June 2019)	35,000	35,000
Family Information Days	500	500
Information and Work and Prison Visits to Australia	13,000	10,000
Other	4,000	7,000
<b>Total</b>	<b>143,810</b>	<b>141,081</b>
Prior Year Underspend on Emigrant Support Programme	(250)	(4,664)
HSE (IBDI Grant)	69,750	69,750
	213,310	206,167

**1 (c) INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds €	Restricted Funds €	Total 2019 €	Total 2018 €
Royalties	-	-	-	12,744

**1 (d) INCOME FROM INVESTMENTS**

	Unrestricted Funds €	Restricted Funds €	Total 2019 €	Total 2018 €
Interest earned on deposits	5	-	5	11
Loan Interest Receivable	25,827	-	25,827	25,274
Miscellaneous	-	300	300	421
Rental Income	29,195	-	29,195	30,625
(Loss)/Gain on Investments	240,301	-	240,301	(29,580)
	295,328	300	295,628	26,751

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds €	Restricted Funds €	Total 2019 €	Total 2018 €
<b>1 (e) OTHER INCOME</b>				
IEC Pensions Refund	-	-	-	55,118
PRSI Refund	5,678	-	5,678	-
	5,678	-	5,678	55,118

**2. RAISING FUNDS**

Staff costs	17,555	-	17,555	17,746
Support costs (note 4)	85	-	85	70
Governance costs (note 5)	801	-	801	709
	18,441	-	18,441	18,525

**3. DIRECT CHARITABLE EXPENDITURE**

Commission for Planning, Communications and Resources	840,813	108,235	949,048	992,415
Commission for Pastoral Care	346,861	626,778	973,639	1,049,861
Commission for Social Issues and International Affairs	128,655	30,000	158,655	129,295
Commission for Worship, Renewal and Faith Development	130,744	7,892	138,636	196,426
Commission for Catholic Education and Formation	193,441	35,000	228,441	415,224
CCSS T/A Towards Healing	-	287,487	287,487	280,752
Care of retired Bishops	-	587,658	587,658	564,176
Holy See (Universal Church)	-	45,500	45,500	45,500
National Eucharistic Congress	-	-	-	-
National Board for Safeguarding Children	337,050	-	337,050	310,846
Support Costs (note 4)	8,020	-	8,020	6,555
Integrity in Ministry	1,573	-	1,573	9,015
Provision against loan balance	200,000	-	200,000	-
Governance Costs (note 5)	79,282	-	79,282	70,191
	2,266,439	1,728,549	3,994,988	4,070,255

**3.1 GRANT FUNDING ACTIVITIES**

Included within direct charitable expenditure are the following grants by activity:

	Grants to Institutions €	2019 €	2018 €
Commission for Pastoral Care	28,901	28,901	23,500
Commission for Social Issues and International Affairs	40,758	40,758	37,838
Commission for Worship Renewal and Faith Development	-	-	-
Commission for Catholic Education and Formation	41,048	41,048	63,077
Anscombe	48,600	48,600	54,000
Holy See (Universal Church)	45,500	45,500	45,500
National Board for Safeguarding Children	337,050	337,050	310,846
CCSS T/A Towards Healing	287,499	287,499	280,752
	829,356	829,356	815,513

The only material grants made during the year relate to an amount paid to Coimirce amounting to €337,050 (2018: €310,846) and CCSS T/A Towards Healing amounting to €287,499 (2018: €280,752).

**4. SUPPORT COSTS**

Support costs included within the Hierarchy General Purposes Trust include Staff costs, Office costs, Administration, and Training. Costs are charged to each activity on the basis listed below

	Total Allocated	Raising Funds	Charitable activities	Governance	Basis of apportionment
Office Costs	8,532	85	8,020	427	Staff Time
	8,532	85	8,020	427	

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

5. OTHER EXPENDITURE

		Raising Funds €	Charitable activities €	2019 €	2018 €
Governance Costs	(note 5.1)	797	78.859	79.656	70.551
Support Costs	(note 4)	4	422	427	349
		801	79.282	80.083	70.900

5.1 Governance costs

	2019 €	2018 €
Episcopal Conference Bishops Expenses	36.646	33.083
Legal and Professional fees	32.248	26.706
Audit	10,762	10,763
	79.656	70.551

6. STAFF AND STAFF COSTS

The average number of employees during the year was 39 (2018 - 38). The aggregate amounts paid to or on behalf of the staff are as follows:

	2019 €	2018 €
Wages and salaries	1,439,816	1,443,648
Social welfare costs	151,598	154,401
Pension costs	113,501	109,643
	1,704,915	1,707,692

The number of employees whose remuneration was greater than €70,000 is as follows:

	2019	2018
<b>Salary Range</b>		
€70,000 - €80,000	-	-
€80,001 - €90,000	-	-
€90,001 - €100,000	1	1
€110,001 - €120,000	2	2
€120,001 - €130,000	-	-

Employer contributions of up to 14% are paid to a defined contribution pension plan on behalf of certain employees of the organisation.

None of the Trustees received any remuneration during the year, nor were they re-imbursed for any expenses.

**Key Management Remuneration**

Key management personnel include the Executive Administrator, Executive Secretary, Director of Communications and Finance Manager for whom the total remuneration costs was €361,095 (2018: €362,497) in the year.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

7. TANGIBLE FIXED ASSETS

	Equipment and Fittings €	Total €
<b>COST</b>		
At 1 January 2019	294,627	294,627
Additions	8,345	8,345
Disposals	(46,104)	(46,104)
At 31 December 2019	<u>256,868</u>	<u>256,868</u>
<b>DEPRECIATION</b>		
At 1 January 2019	269,517	269,517
Charge for the year	15,384	15,384
Disposals	(46,104)	(46,104)
At 31 December 2019	<u>238,797</u>	<u>238,797</u>
<b>NET BOOK VALUE</b>		
At 31 December 2019	<u>18,071</u>	<u>18,071</u>
At 31 December 2018	<u>25,110</u>	<u>25,110</u>

8. FINANCIAL ASSETS

	2019 €	2018 €
Valuation at start of year	1,959,028	2,006,071
Additions	410,339	-
Disposal proceeds	(413,867)	(10,883)
Realised Gain	87,539	4,240
Unrealised Gain/(Loss)	<u>141,287</u>	<u>(40,400)</u>
Valuation at end of year	<u>2,184,326</u>	<u>1,959,028</u>

Investments are stated at market value and are invested in a combination of bonds, equity, absolute return and property.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 €	2018 €
Prepaid expenses and other debtors	414,665	363,657
Term Loan - Veritas	150,000	500,000
Loan - Irish College Rome	50,000	50,000
WMOF Solidarity Funds	250,161	-
	<u>864,826</u>	<u>913,657</u>

10. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019 €	2018 €
Term Loan - Veritas	652,262	176,435
Loan - Irish College Rome	480,020	530,020
Provision against loan - Irish College Rome	(200,000)	-
WMOF Solidarity Funds	420,615	-
	<u>1,352,897</u>	<u>706,455</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 €	2018 €
Approved commission allocations and accrued expenses	139,371	164,044
Solidarity Funds	246,444	-
Payroll taxes	43,987	39,419
	<u>429,803</u>	<u>203,463</u>



HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2019	2018
	€	€
Solidarity Funds	424,332	-
	<u>424,332</u>	<u>-</u>

13. UNRESTRICTED FUNDS

	Opening Balance	Receipts	Expenditure	Transfer between funds	Closing Balance
	€	€	€	€	€
General Unrestricted funds	3,549,171	2,313,905	(2,284,880)	-	3,578,196

Unrestricted funds are funds that have been raised by the Trust and which may be used at the discretion of the Trust in furtherance of the objects of the charity.

14. RESTRICTED FUNDS

	Opening Balance	Receipts	Expenditure	Transfer between funds	Closing Balance
	€	€	€	€	€
Episcopal Council for Emigrants	296,514	229,923	(221,137)		305,300
Episcopal Conference for Immigrants	-	30,000	(30,000)		-
Irish Council for Prisoners Overseas	183,698	223,433	(222,526)	-	184,605
Episcopal Conference Drugs Initiative	13,892	83,418	(73,448)	-	23,862
Education Office	5,659	-	-	-	5,659
Irish Council for Justice & Peace	-	30,000	(30,000)	-	-
Care of retired Bishops	108,625	524,996	(587,658)	-	45,963
Year of Vocation	17,563	-	-	-	17,563
CCSS "Towards Healing"	(12)	287,499	(287,487)	-	-
Anscombe	(1)	48,600	(48,599)	-	-
Holy See	20	45,500	(45,500)	-	20
Eucharistic Congress	107,651	-	-	-	107,651
Council for Healthcare	(1)	6,026	(6,025)	-	-
National Vocations Office	37,612	25,000	(5,708)		56,904
Council for Communications	-	20,560	(20,560)		(0)
Finance & general Purpose Council	-	26,841	(26,841)		(0)
Council for Administration	-	13,185	(13,185)		-
Council for Catechetic	-	35,000	(35,000)	-	-
Youth Ministry	34,502	-	(2,184)		32,318
Towards Peace	-	25,042	(25,042)		(0)
Albert Gubay Foundation	-	47,876	(47,648)		228
Ad Liminia	-	-	-		-
Pilgrimage Fund	298,986	300	-	-	299,286
	<u>1,104,708</u>	<u>1,703,199</u>	<u>(1,728,549)</u>	<u>-</u>	<u>1,079,358</u>

## HIERARCHY GENERAL PURPOSES TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

#### 15. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES

	2019	2018
	€	€
Net movement in funds (as per the statement of financial activities)	3,675	(147,092)
<b>Adjustments for:</b>		
Depreciation charges	15,384	17,451
Interest from investments	(87,544)	(4,251)
Loss/(Gain) on Investments	(141,287)	40,400
Decrease in debtors	48,831	583,346
(Increase)/Decrease in debtor - Long term loans	(646,442)	224,725
Increase/(decrease) in creditors	226,340	(396,825)
Net cash provided by operating activities	(581,043)	317,755

#### 16. ANALYSIS OF CASHFLOWS FOR HEADINGS NETTED IN CASHFLOW STATEMENT

##### 16.1 RETURNS ON INVESTMENT AND SERVICING OF FINANCE

Deposit Interest	5	11
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##### 16.2 CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT

Payments to acquire tangible fixed assets	(8,345)	(13,840)
Payments to acquire Investments	(410,339)	-
Receipts from sale of Investments	413,867	10,883
	(4,817)	(2,957)

#### 17. ANALYSIS OF CHANGES IN NET FUNDS

	31-Dec 2018	Cash Flows	31-Dec 2019
	€	€	€
Cash at bank	1,253,092	(161,523)	1,091,569

#### 18. PENSIONS

The Irish Episcopal Conference operates a defined contribution scheme for employees. The assets of the scheme are held separately from those of the Irish Episcopal Conference in independently administered funds. The pension costs charged in respect of the scheme for the year was €130,767 (2018 - €109,643).

#### 19. CONTINGENT LIABILITY

At 31 December 2019, Allied Irish Banks, plc held as security for borrowing facilities granted to World Meeting of Families 2018 CLG, a letter of guarantee from the Trustees of Hierarchy General Purposes Trust, supported by an assignment over an investment portfolio held by HGPT, subject to a maximum liability of €5,500,000 plus interest and costs of enforcement. The charge was fully satisfied and Allied Irish Banks, plc signed a deed of release on 25 May 2020.

#### 20. POST BALANCE SHEET EVENTS

The Trustees note the significant impact of the Coronavirus outbreak in Ireland, and around the world. The Trustees have reviewed the impact of this on the organisations working practices. Based on knowledge to hand, the Trustees consider that while there are significant risks to be managed, the organisation expects to survive this period of uncertainty given the level of unrestricted reserves as at 31 December 2019, the available financial resources and the support of the Irish Government through the wages subsidy scheme.

At the time of approving the financial statements, it is not possible to quantify how the balance sheet may be impacted based on events since the year end and as a result an estimate of its financial effect cannot be made.

#### 21. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board of Trustees on 7 October 2020.