

HIERARCHY GENERAL PURPOSES TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

HIERARCHY GENERAL PURPOSES TRUST

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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HIERARCHY GENERAL PURPOSES TRUST

TRUSTEES AND OTHER INFORMATION

TRUSTEES

- + Eamon Martin
- + Dermot Farrell
- + Kieran O'Reilly SMA
- + Michael Neary (retired on 9 January 2022)
- + Donal McKeown
- + John Fleming
- + Denis Brennan (retired on 5 September 2021)
- + Brendan Kelly
- + Noel Treanor
- + William Crean
- + Brendan Leahy
- + Raymond Browne
- + Denis Nulty
- + Francis Duffy
- + Kevin Doran
- + Alphonsus Cullinan
- + Fintan Monahan
- + Alan McGuckian SJ
- + Thomas Deenihan
- + Lawrence Duffy
- + Fintan Gavin
- + Michael Duignan
- + Paul Dempsey
- + Martin Hayes
- + Ger Nash (appointed 5 September 2021)

Fr. Thomas Healy, Diocesan Administrator (appointed 9 January 2022)

EXECUTIVE ADMINISTRATOR

Harry Casey

FINANCE & GENERAL PURPOSES COUNCIL

- + Dermot Farrell
- + John Fleming
- + Noel Treanor
- Stephen Costello
- Sean O'Dwyer
- Anthony Harbinson
- Aideen McGinley
- Brian McEnery
- Daire Hogan
- Teresa Harrington

CHARITY NUMBER

CHY5956

CHARITY REGULATOR NUMBER

20009861

PRINCIPAL OFFICE

Columba Centre
Maynooth
Co. Kildare

AUDITORS:

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road, Dublin 4

BANKERS:

AIB Bank plc

INVESTMENT MANAGERS:

Davy Group
49 Dawson Street, Dublin 2

SOLICITORS:

Mason Hayes & Curran
South Bank House, Barrow Street, Dublin 4

HIERARCHY GENERAL PURPOSES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and the financial statements of the Hierarchy General Purposes Trust (HGPT) for the year ended 31 December 2021.

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

The Trustees 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), and three 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

A Risk Management Committee meets quarterly to monitor and review current risks and where necessary to update the risk register. This committee, chaired by Bishop Noel Treanor of Down & Connor, reports annually to the Trustees, who annually assess the major risks to which the charity is exposed. In particular, this relates to specific operational risk areas to the charity, by identifying and ranking risks in terms of their potential impact and likelihood. The Trustees believe that by monitoring and examining the operational risks faced by the charity, that 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 legal vehicle for 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 Bishops' Conference are provided. The Trust relates to the charities of religious congregations within the Association of Leaders of Missionaries and Religious 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. The Bishop' Conference, through its HGPT, is also a sponsoring body of the charity Towards Healing, the Church's counselling and support service for survivors of abuse and their families. Towards Healing is a company limited by guarantee.

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The HGPT also relates closely to those agencies of the Bishops' Conference that exist as independent charities, including, Veritas, Trócaire, the Overseas Development Agency of the Catholic Church in Ireland, and the companies comprising Accord Catholic Marriage Care Service.

Details of the work of the National Board for Safeguarding Children, and of Towards Healing, are given below.

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 Bishops' Conference, outlined below, broadly identify for the bishops the current areas of pastoral activity that 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. The work of the HGPT, through the pastoral outreach of the 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) 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 - as detailed below - 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 Social Issues and International Affairs
- Commission for Worship, Pastoral Renewal and Faith Development
- Commission for Catholic Education and Formation
- Commission for Planning, Communications & Resources

COMMISSION FOR PASTORAL CARE

This Commission is chaired by Bishop Denis Nulty of Kildare & Leighlin and the Apostolic Administrator of Ossory. The purpose of the Commission for Pastoral Care is to facilitate collaboration in order to serve the strategic objectives of its thirteen constituent parts and to make recommendations to the Bishops' 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.

Council for Life

The Council for Life was established by the Episcopal Conference in March 2019 with Bishop Kevin Doran of Elphin as its chair. Bishop Martin Hayes of Kilmore is also a member. The Council serves as a resource for the bishops in responding to questions relating to respect for human life at all stages from conception to natural death. The Council has made submissions to Government in relation to assisted suicide and the *Review of the Health (Termination of Pregnancy) Act*. The Council also promotes its work on Twitter @ChooseLifeIRL and on its website www.chooselife.ie

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 Bishops' Conference on questions relating to Bioethics and the Ethics of Healthcare. It works closely with the Council for Healthcare. Since the publication of the *Code of Ethical Standards for Healthcare* (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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Towards Peace

Originally established in 2014 by the Bishops' Conference and the Association of Leaders of Missionaries and Religious of Ireland (AMRI) in response to a request from a number of survivors, it is a spiritual support service for people who have experienced physical, emotional, sexual or spiritual abuse perpetrated by representatives of the Catholic Church in Ireland, either on an individual basis or in institutions.

Through conversations with a spiritual director/companion, an 'anam cara' or 'soul friend', Towards Peace provides a safe space where people who have been hurt can connect with their spirituality, their sense of God and the sacred, in their personal journey towards peace. The service is free and is available to individuals and family members of those who have been affected. All Towards Peace spiritual companions are professionally trained, qualified and experienced lay people, religious and clergy, based throughout the country, committed to ongoing specialised training and regular professional supervision. They are members of AISGA (All Ireland Spiritual Guide Association) and abide by its Code of Ethics. The service is managed by an Oversight Committee Chaired by Mr Andrew Fagan, Director of the Child Safeguarding and Protection Service of the Archdiocese of Dublin, and it comprises members of the Bishops' Conference and AMRI, as well as a survivor and a spiritual companion. In October 2021, following the retirement of Bishop Denis Brennan (Emeritus Ferns), Bishop Ger Nash of Ferns was appointed as an Oversight Committee member. Towards Peace works collaboratively with both the National Board for Safeguarding Children in the Catholic Church in Ireland, and Towards Healing.

Council for Healthcare

The Council for Healthcare, chaired by Bishop Michael Router, Auxiliary Bishop of the Archdiocese of Armagh, was established by the Bishops' Conference in 2014. Bishop Ray Browne of Kerry is also a member. The Council keeps abreast of developments in policy and practice within healthcare; the ongoing challenges to Catholic healthcare facilities; and, the challenges encountered by Catholic healthcare professionals. It actively promotes the *New Charter for Healthcare Workers (Pontifical Council for Pastoral Assistance to Healthcare Workers: 2017)* and the Code of Ethical Standards for Healthcare (2017). The Council maintains appropriate engagement with statutory agencies and other stakeholders within healthcare in both jurisdictions on the island of Ireland. It promotes and supports the annual celebration of World Day of the Sick. The Council also promotes chaplaincy as an essential ministry for the provision of holistic care within healthcare facilities.

It is currently researching the involvement of the Church in healthcare, with a view to formulating a proposed position for the future of the Church in healthcare. The research has been conducted in partnership with The Centre for Mission and Ministry at Saint Patrick's Pontifical University, Maynooth.

The Healthcare Chaplaincy Board (HCB) is under the auspices of, and accountable to, the Council for Healthcare. The role of the HCB is to: (i) Set standards for certification, and administer the certification process for Catholic healthcare chaplains; (ii) Negotiate with educational institutions regarding the availability of theological education and pastoral formation that meets the standards for chaplain certification; (iii) Monitor compliance with continuing professional development requirements for chaplains.

The Support Network for Catholic Healthcare Chaplains (SNCHC) is an initiative of the Council for Healthcare. Bishop Browne is the liaison bishop for the Network with the Bishops' Conference. National and regional meetings are organised through the Network to provide ongoing theological and pastoral development for chaplains, and to facilitate pastoral reflection and peer support. All activities were conducted online in 2021; there is good hope that some meetings can take place in person in 2022.

Council for Marriage and the Family (CMF)

The Council for Marriage and the Family assists the Bishops' Conference in its service to marriage and family life. Bishop Nulty is chair and Archbishop Dermot Farrell of Dublin is a member of the council.

During 2021 the CMF addressed: how ecclesial movements throughout Ireland involved in various forms of family ministry might support the 'Year of Dedication to the Family' (19 March 2021 to 26 June 2022); how married couples might mission to their peers and become involved in parish activities to promote and support the living out of faith in parish communities; the celebration of the 'World Day of Prayer for Grandparents and the Elderly' on 25 July; the impact of the ongoing COVID-19 pandemic on the family and all aspects of family life; the CMF's response to the Universal Synod on Synodality; and, how best to prepare for the World Meeting of Families which will take place in Rome on 22-26 June 2022.

In May 2021, Bishop Nulty of the CMF and Bishop Doran of the Council for Life participated in a webinar organised by the CCEE's Family and Life Commission for the National Directors for Family and Life. In June CMF representatives participated in the four-day online forum organised by the Discastery for Laity, Family and Life on the theme: 'Where do we stand with *Amoris Laetitia* – Strategies for the Pastoral application of Pope Francis' Exhortation?'

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Council for Emigrants

Bishop Paul Dempsey of Achonry took over as chair the Council for Emigrants, following the retirement of Bishop Brennan in September 2021. The work of the Council is the pastoral response of the Bishops' 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 Church, 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.

Irish Council for Prisoners Overseas (ICPO)

The Irish Council for Prisoners Overseas is a sub-committee of the Council for Emigrants. The ICPO provides information, support and advice to Irish people imprisoned overseas and to their families. It works with approximately 1,100 Irish prisoners in thirty-six 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, Refugees and Migrants

The Council for Immigrants was chaired by Bishop Brennan until his retirement. A new Council, under the chair of Bishop Michael Duignan of Clonfert, was formed in October 2021. The Council 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 throughout Ireland.

Irish Bishops' Drugs Initiative (IBDI)

The Irish Bishops' Drugs Initiative is chaired by Bishop Ruter. The IBDI is the pastoral response of the Bishops' 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 objectives, the IBDI provides bespoke information, education and training, as well as offering alternative activities to avoid substance misuse. In 2021, the IBDI continued to meet the challenges of Covid-19 by moving to an online facilitation service using a video link to schools and by sending recordings to other clients. A series of new podcasts was developed which will be released to coincide with Temperance Sunday on 27 February 2022.

Apostleship of the Sea

Bishop Dempsey is the 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 Browne.

Irish Prisons Chaplains Team (IPCT)

Bishop Hayes is the liaison bishop to the Irish Prisons Chaplains Team. Periodically, a member of the IPCT makes a presentation to 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.

COMMISSION FOR SOCIAL ISSUES AND INTERNATIONAL AFFAIRS

This Commission is chaired by Bishop Treanor. The Commission comprises the Council for Justice and Peace, with the Northern Ireland Catholic Council on Social Affairs (NICCOSA); 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 & Peace and the Northern Ireland Catholic Council on Social Affairs (NICCOSA)

The Council for Justice & Peace is chaired by Bishop Alan McGuckian SJ of Raphoe, and Bishop Doran is also a member. The Council's remit includes promoting justice and peace related issues in the public forum. The Council's role is to advise the Bishops' 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.

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In June 2021, Dr Gary Carville was appointed to the role of Research Coordinator of the Council. Key activities of the Council during the year included the hosting of talks for local justice and peace groups, representing the Bishops' Conference at COMECE Social Affairs Commission meetings, working with Justice and Peace Europe, and liaising with the Holy See Dicastery for Integral Human Development. The Council also works closely with the Laudato Si' Working Group and with Trócaire in relation to care of creation, climate justice and related matters.

NICCOSA, also chaired by Bishop McGuckian, worked on a number of priority areas, including Brexit, Legacy and Centenary issues, as well as extensive participation in inter-church networks and initiatives.

Trócaire

Bishop William Crean of Cloyne is chair of Trócaire, and Archbishop Kieran O'Reilly SMA of Cashel & Emly is also a member. Trócaire was established by the Bishops' Conference as an independent Trust in 1973, to overcome the challenges of poverty and injustice in the developing world. Trócaire produces its own annual report on its long-term development projects and emergency humanitarian relief programmes in Africa, Asia, Latin America and the Middle East to 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. Trócaire changed its legal status from that of a Trust to a Company Limited by Guarantee in 2020. Trócaire's Charity Regulatory Authority Number is: 20204842; Revenue Number: CHY 22508; and Company Number: 661147.

Council for Missions

Archbishop O'Reilly is the chair of the National Mission Council. The Council met three times during 2021 (via video conferencing) to ensure it continued to work collaboratively and in support of the activities of missionary bodies in Ireland and overseas. At a major media event in October, the Irish branch of the Pontifical Missions Societies – which was formerly known as World Missions Ireland – was rebranded as 'Missio Ireland'.

The Council received reports throughout the year from the National Director for Missio Ireland, the National Secretary for the Society of Missionary Children, the Secretary General of AMRI, the President of the Legion of Mary, and other participating groups. A particular focus of the Council was the experiences and situations of missionaries in Ireland and overseas with questions raised in relation to the Church's missionary outreach as people continued to live with the effects of the global pandemic.

Council for European Affairs

Bishop Treanor is chair of the Council and Archbishop O'Reilly is a member. In 2021 the Bishops' Conference was represented on the Commission of the Bishops' Conferences of the European Union (COMECE) by Bishop Treanor, who is one of COMECE's four Vice-Presidents.

The Bishops' Conference is also a member of the Council of the Bishops' Conferences of Europe (CCEE). The Bishops' Conference sends delegates to its meetings and conferences.

The Council for Justice and Peace is a member of Justice and Peace Europe, of which Bishop Treanor is President. The Conference of European Justice and Peace Commissions is a network of 32 national Justice and Peace bodies, mandated by their respective Bishops' Conference, to speak out against poverty, and advocate for human rights, peace, reconciliation, development and the care of creation.

During 2021, Bishop Treanor and Dr Carville took part in co-organised events and initiatives undertaken by all of the aforementioned European bodies.

COMMISSION FOR WORSHIP, PASTORAL RENEWAL AND 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, 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 four 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 Bishop Laurence Duffy of Clogher is also a member. Along with the National Office for Diocesan Vocations, the Council seeks to promote 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.

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Council for Clergy

The Council for Clergy is chaired by Bishop Browne and deals with matters relating to the life and ministry of priests and permanent deacons. The other Episcopal members are Bishop Fintan Monahan of Killaloe, Bishop Nulty and Bishop Duignan. Twice annually, representatives meet with the chairpersons of the council of priests of each diocese.

Council for Pastoral Renewal & Adult Faith Development

The Council for Pastoral Renewal & Adult Faith Development is chaired by Bishop Fintan Gavin of Cork & Ross. The other Episcopal members are Bishop McKeown, Bishop McGuckian and Bishop Duignan. The Council 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 Archbishop Francis Duffy of Tuam, formerly Bishop of Ardagh and Clonmacnois. The other Episcopal members are Bishop Brendan Kelly of Galway, Kilmacduagh & Kilfenora, and Bishop Monahan. The Council advises the Bishops' 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, An Coiste Comhairleach um an Liotúirge i nGaeilge and the Advisory Committee on Liturgical Prayers in English also play important roles in advising the Council for Liturgy. The Council is supported in its work by the Secretariat for Liturgy.

COMMISSION FOR CATHOLIC EDUCATION AND FORMATION

The Commission is chaired by Bishop Brendan Leahy of Limerick and comprises the Council for Education, the Council for Ecumenism and Dialogue, and the Council for Catechetics. The purpose of the Commission is to facilitate collaboration and thereby support the operation of its three constituent parts, and to make recommendations to the Bishops' Conference to further the mission of the Church:

Council for Education

The Council for Education is chaired by Bishop Kelly. The other Episcopal members are Archbishop Duffy, Bishop McKeown and Bishop Thomas Deenihan of Meath. The Council 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 in the Republic, and the Department of Education in Northern Ireland. The Council advises the Bishops' 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 Bishops' Conference.

Major educational initiatives during the year involving the council included:

- Catholic Schools Week 2021 on the theme 'Catholic Schools – Communities of Faith and Resilience';
- Liaising with the Education Offices of the Episcopal Conferences for Ireland, England & Wales, and Scotland;
- Hosting the annual meetings with the educational trusts which are Public Juridic Persons;
- Working closely with the Catholic Education Partnership in co-ordinating Catholic education at post primary level;
- Collaborating with the Council for Catechetics in providing submissions to the National Council for Curriculum and Assessment on Religious Education, on Relationships & Sexuality Education and on the draft new primary curriculum;
- Working with ETBI on a statement of effective practice in regard to Catholic ethos for Designated Community Colleges;
- Working with the Association of Joint Patrons on a range of issues concerning Catholic patronage; and,
- Attending meetings of the Northern Ireland Commission for Catholic Education.

Council for Ecumenism and Dialogue

Bishop Duffy is chair and Bishop Leahy is a member of the Council. Its primary purpose is to contribute to the service of the various ecumenical bodies that it interacts with by supporting the Catholic membership of Irish Inter-Church Meeting, the Irish Inter-Church Committee, the Standing Committee on Mixed Marriages and the Churches Together in Britain and Ireland.

The Advisory Committee on Ecumenism was established after the Second Vatican Council (1962-65). Its primary concern is the restoration of unity among Christians. The committee is made up of representatives of the Bishops' Conference and a representative from each diocese in Ireland. It maintains contact with the Pontifical Council for Promoting Christian Unity (PCPCU).

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During 2021, both the Council and the Advisory Committee, participated in an extensive survey by PCPCU on Ecclesial Communion during a time of pandemic. The survey sought to enhance understanding of how and to what degree ecclesial communities worked together in coping with the restrictions imposed by the Covid-19 pandemic. A report on the survey is due for publication in January 2022.

The Advisory Committee on Inter-Religious Dialogue advises the Bishops' Conference on issues relating to dialogue with members of non-Christian religious traditions in Ireland and on how best to promote mutual understanding, respect and collaboration between Catholics and the followers of other traditions. It liaises with other bodies and agencies of the Conference and with the Pontifical Council for Inter-Religious Dialogue in Rome. The Advisory Committee has representatives from dioceses across the island of Ireland.

Council for Catechetics

Bishop Leahy is chair of the Council for Catechetics. It met online four times in 2021, in February, May, September, and November. Mr Patrick Logue resigned from the role of National Director in April 2021. Ms Lily Barry assisted in the role until the appointment of Dr Alexander O'Hara in September 2021.

School closures due to Covid-19 had consequences for all students and raised concerns about spiritual, social, intellectual and emotional development. Sacramental preparation was again seriously disrupted due to public health advice with schools closed for almost all of the second term of the 2020/21 academic year. The sacramental preparation videos produced in 2020 were made available again in 2021.

The Council's activities in 2021 included the following:

A Souvenir of my Confirmation Year was published in late spring.

The Council supported the Council for Education in the drafting and publication of the Relationships and Sexuality Programme called Flourish. It was launched in April 2021 and is available for use with all classes, from Junior Infants to Sixth Class in Catholic Primary Schools, see: <https://www.cpsma.ie/rse-primary-programme-flourish/>

A review of *Recognition of Qualifications to Teach Catholic Religious Education in Catholic Primary Schools on the Island of Ireland* (Veritas, 2018) commenced.

Bishop Leahy and Dr O'Hara attended a meeting in Rome from 16 to 18 September of the Presidents and Officials of the Episcopal Commissions for Catechesis of the Bishops' Conferences of Europe, at which the new *Directory for Catechesis* was introduced. A series of webinars on the new directory has been planned for 2022 to promote awareness of the new directory and the new ministry of Catechist.

To address the call for additional material for post-primary religious education at senior level, a sub-group of the Council worked with the *Credible Catholic* programme originally devised by Father Robert Spitzer SJ and the Magis Centre in America. The material was redeveloped by a team of CEIST religion teachers, with new recordings of Irish voiceovers to the video presentations. The programme was completed in November 2021 and the materials are hosted on the Catholic Education Partnership website:

www.catholicschools.ie/crediblecatholic/

The new programme for transition year religious education *Look Up!* was launched by Veritas in 2021 while the *Fully Alive* programme for Northern Ireland was piloted.

The '*Laudato Si* Working Group' remained very active, promoting *Laudato Si'*, the second encyclical letter and bestselling publication of Pope Francis which was published in 2015 on humanity's responsibility to care for our common home i.e. for all of creation.

COMMISSION FOR PLANNING, COMMUNICATIONS AND RESOURCES

The Commission is chaired by Bishop John Fleming of Killala and comprises the Council for Communications; Veritas; the Finance and General Purposes Council and the Council for Research & Development. The purpose of the Commission is to facilitate collaboration and thereby support the operation of its four constituent parts, and to make recommendations to the Bishops' Conference to further the mission of the Church:

Council for Communications

Archbishop Eamon Martin is chair of the Council which includes Episcopal members Archbishop O'Reilly, Bishop Cullinan and Bishop Dempsey. The Council comprises the Catholic Communications Office (CCO) and the publishing company for the Bishops' Conference, Veritas Communications CLG.

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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 local, national and international level. This includes facilitating media training, related 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 of other Christian denominations and faiths in Ireland. During 2021, Father Paul Clayton-Lea succeeded Father John Cullen as editor of *Intercom*, the pastoral and liturgical magazine and online resource for people in ministry. Working in partnership, *Intercom* is produced and edited by the CCO and Veritas, and is published ten times per year by Veritas.

As in 2020, during 2021 the threat and damage to human life and health, and the consequential social restrictions arising from the Covid-19 global pandemic, severely curtailed the ministry and work of the Church. For example, three of the four plenary meetings of the Bishops' Conference were held remotely via video-link, while the work potential of the CCO was also limited during 2021. Nonetheless, in terms of raising awareness of the work of the Bishops' Conference, its agencies and commissions, during 2021 the CCO published and posted 247 statements, responded to hundreds of external queries as well as arranging briefings with journalists on Church-related topics. In addition, the CCO managed the digital communications of the Bishops' Conference across a suite of platforms reflecting a multiplicity of pastoral areas. The popularity of the Church's presence on social media increased throughout 2021. During this period, the lion's share of CCO activity related to promoting the Church's response to the virus, and this sought to mitigate its impact on the lives of the faithful and on Church life in general. This included regular updates on public health restrictions regarding gathering to celebrate the sacraments, and providing guidelines and resources to parishes. To assist the substantial increase in online viewing of Mass and liturgies, the CCO published updated guidelines to help parishes and dioceses effectively livestream Church services so as to maximise their social media reach.

The main communication themes of 2021 included: Archbishops meetings with the Taoiseach and ministers in the context of health and social restrictions and the resultant pressure on public worship caused by the pandemic; offering spiritual and pastoral support to families who suffered bereavement due to Covid, and providing liturgies for the deceased; safeguarding children; supporting survivors of abuse; launching and promoting the Synodal Pathway for the Church in Ireland, and universally; Catholic Schools Week; Lent; Holy Week and Easter; Advent and Christmas; support for human life from conception to natural death; advertising campaign by Accord to address domestic violence; supporting marriage and family; ordinations and vocations; supporting COP 26 and care for creation; Irish missionaries abroad; overseas development; religious intolerance and persecution of Christians; pastoral support for migrants and refugees; support for Irish prisoners overseas; ecumenism and inter-faith dialogue; drug abuse and violence in society; the human and social consequences of Brexit to Ireland and Northern Ireland; justice and peace issues; appointment of bishops by Pope Francis; and, the financial impact on the Church caused by the pandemic.

The CCO continued to assist members of the public, in Ireland and from abroad, with queries on Church teaching and also regarding information requests on tracing family-faith history.

Veritas Communications CLG

As the official publisher of the Bishops' Conference, Veritas publishes general religious books, liturgical texts in Irish and English, and catechetical texts, see www.veritas.ie

The Finance and General Purposes Council

Bishop Fleming is chair of the Council which acts in an advisory capacity to the Bishops' Conference on matters related to finance, administration and governance. The other Episcopal members are Bishop Treanor, Bishop Duignan and since October 2021 Bishop Nash.

Council for Research & Development

Archbishop O'Reilly is Chair of the Council, which undertakes and commissions research for the Bishops' Conference in its work to fulfill the mission of the Church.

SAFEGUARDING CHILDREN IN THE CATHOLIC CHURCH IN IRELAND

The Catholic Church is committed to bring healing to survivors who have suffered abuse by Church personnel. A key challenge is to restore confidence and hope to those young people, parents, parishioners, priests and religious, who feel angry, let down or despondent because children have been abused in the care of their Church, and because many in leadership failed to give priority to the love and care of children who suffered such heinous crimes. As pastoral leaders, Bishops and Religious Congregations in Ireland have established, and fund, the following initiatives as a response to the needs of survivors, and to go some way towards rebuilding trust and restoring hope:

HIERARCHY GENERAL PURPOSES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

National Board for Safeguarding Children in the Catholic Church in Ireland

The National Board for Safeguarding Children in the Catholic Church in Ireland (registered as Coimirce) is a company limited by guarantee. It was incorporated in 2008 and its Sponsoring Bodies are the Irish Catholic Bishops' Conference and the Association of Leaders of Missionaries and Religious of Ireland. The Directors of the Company automatically comprise the membership of the National Board. The objective of the company is to provide advice, services and assistance in the furtherance of the development of the safeguarding of children within the Catholic Church on the island of Ireland, and to monitor compliance with legislation, policy and best practice and to report on these activities annually.

Towards Healing

The Towards Healing Counselling and Support Service was established in 2011 and is a free and confidential helpline and counselling service. It is a company limited by guarantee and governed by an independent board of directors. Towards Healing is committed to supporting survivors of Catholic institutional, clerical and religious childhood abuse on the island of Ireland, and their families, by providing counselling and other related support services.

Towards Peace

Towards Peace is a spiritual support service for people who have experienced physical, emotional, sexual or spiritual abuse perpetrated by representatives of the Catholic Church in Ireland, either on an individual basis or in institutions. Details of its work are provided above under section relating to the Commission for Pastoral Care.

Highlights of the work of the Irish Catholic Bishops' Conference during 2021

Following the publication, in January, of the report by the *Commission of Inquiry into Mother & Baby Homes*, bishops responded by apologising and acknowledging the suffering of survivors while reiterating their resolve to be vigilant in terms of leading a culture of safeguarding throughout the life of the Church.

Representatives of the Bishops' Conference participated in the annual Holy Land Coordination Group, which consists of international Church leaders who travel there each year to highlight the diminishing number of Christians in the Holy Land as well as the suffering of many people who are living there. The group focuses on prayer, pilgrimage and persuasion. In 2021, the pandemic prevented the group from travelling, but it conducted its deliberations online.

In February, the Council for Life and the Consultative Group on Bioethics of the Bishops' Conference made a submission to the Oireachtas Committee on Justice in relation to the *Dying with Dignity Bill 2020*. Bishops said, 'Assisted suicide reflects a failure of compassion on the part of society. It is a failure to respond to the challenge of caring for terminally ill patients as they approach the end of their lives.'

Also in February, a bilateral meeting between the Taoiseach Micheál Martin and the four Archbishops of Ireland was held during which the Archbishops expressed a strong desire that people might gather safely for the important ceremonies of Holy Week and Easter, and requested consideration of an increase in the number of the bereaved who may attend funeral Masses. Bishops renewed their support of the vaccination programme against Covid-19.

In accordance with the public health restrictions to prevent the spread of Covid-19, members of the Bishops' Conference gathered for their Spring 2021 General Meeting in March *via* video-link, instead of the usual location at Saint Patrick's College, Maynooth. The main topics addressed were: 'Walking Together – A Synodal Pathway'; Trócaire's Lenten Appeal; Covid-19 restrictions; Covid Vaccination Programme; Saint Patrick's Day and praying for those affected by Covid-19; Pope Francis' year dedicated to the family; Call for submissions for a new lectionary for Ireland; Irish Bishops' Drugs and Alcohol Initiative; and prayers for peace following the military coup in Myanmar.

During March bishops responded to the *Dying with Dignity Bill*, by stating that the bill represents a failure of compassion.

Northern Catholic Bishops issued a statement on 22 March to oppose the introduction of abortion services in Northern Ireland. Bishops said, 'What Westminster seeks to impose, against the clear will of a majority of people here is a law which blatantly undermines the right to life of unborn children and promotes an abhorrent and indefensible prejudice against persons with disabilities, even before they are born.'

In April, bishops announced the initial submission phase of Synodal Pathway for the Catholic Church in Ireland. During the month, Church leaders from across the island called for a unified political response to address violence and community tensions. They said, '...we appeal to our political leaders to come together in a unified response to the heart-breaking scenes witnessed recently on our streets and to renew their commitment to peace, reconciliation and the protection of the most vulnerable.'

HIERARCHY GENERAL PURPOSES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

On 15 April, a meeting was held between the Church Leaders Group (Ireland) which included the Primate of All Ireland Archbishop Eamon Martin, and the Taoiseach. They discussed recent incidents of violence on the streets of Northern Ireland and the return of Church services in the context of Covid-19. The next day, on behalf of the Bishops' Conference, Archbishop Martin met with Minister for Health Stephen Donnelly after the Government's criminalisation of Church gatherings during lockdown. The Archbishop explained the deep concerns already expressed with regard to the criminalising of leading, and gathering for public worship at this time in Ireland despite the consistent support from the Churches for public health messaging since the beginning of the pandemic.

On 6 May, the Irish Council for Prisoners Overseas reacted with concern following the publication of the Minister for Justice's Annual Report on the operation of the *Transfer of Sentenced Persons Acts (1995 and 1997)*. No Irish prisoner was transferred into the State from an overseas prison for the fourth year in a row, and three quarters of those who applied to transfer to an Irish prison were refused last year.

On behalf of the Council for Communications to mark World Communications Day on 16 May, Archbishop Martin paid tribute to all journalists who have given their lives in the search for truth. He said, 'I'm conscious today of the work of brave journalists here in Ireland like Lyra McKee, Veronica Guerin, and Martin O'Hagan who risked and lost their lives while seeking to uncover and report the truth.'

On 16 June, the Summer General Meeting of the Bishops' Conference took place *via* video-link. The main topics for discussion were: Bishops express thanks for over 550 submissions received for Synodal Pathway; Safeguarding children in the Catholic Church; Vaccine ethics and equity; Reconfiguration of patronage; Birth Information and Tracing Heads of Bill; Welcome to Pope Francis instituting the Ministry of Catechist; First World Day for Grandparents & the Elderly; *Laudato Si'* on care for our common home; Prisoner Repatriation; Bishops thank public for generosity to Trócaire; Call on Government to recognise the State of Palestine; Brutality in Myanmar; and UN Food Systems Summit.

On 27 July, Northern Catholic Bishops issued a statement in opposition to the introduction of abortion services. Bishops said, 'Westminster has imposed an unjust law. Christians, and all people of good will, can never ignore the fact that unborn children are human beings worthy of protection'.

On 7 August, and on behalf of Pope Francis, His Excellency Archbishop Jude Thaddeus Okolo, the Apostolic Nuncio to Ireland, conferred the Pallium on Archbishop Dermot Farrell as Metropolitan of the Archdiocese of Dublin.

On 18 August, while welcoming Ireland's intervention at the UN Security Council on the crisis in Afghanistan, Bishop McGuckian as chair of the Council for Justice & Peace, urged that the processes involved be accelerated and that the acceptance of additional refugees in Ireland should be considered as a policy priority.

The Irish Council for Prisoners Overseas published a survey on 26 August showing that 60% of Irish prisoners abroad experience mental health difficulties, with the biggest concern for Irish prisoners abroad during the pandemic being for their families.

In September, following feedback from public consultation, bishops progressed preparation of a new edition of the Lectionary. In the same month, and on behalf of the '*Laudato Si'* Working Group', Bishop Hayes welcomed the 'Healthy Planet and Healthy People – the Catholic Petition' initiative from the Council for Justice & Peace, and stated that change and forthright leadership on climate change is urgently required.

On 16 September, Church leaders called on the Government to provide 100% redress for mica and pyrite affected families.

In a joint statement on 24 September, the Church Leaders (Ireland) Group invited 'prayerful support' for their Service of Reflection and Hope, to take place at Saint Patrick's Church of Ireland Cathedral, Armagh, on 21 October. They said, 'As Church Leaders we have been saddened by the polarised public commentary around our Service of Reflection and Hope. The tone of the public debate has shone a light on the societal wounds we wish to reflect on in this service.' On the same day, Bishop Nulty issued a statement that the Government must honour its commitment to take in refugees and end the desperate system of Direct Provision Centres.

On 6 October, the Autumn General Meeting of the Bishops' Conference concluded in Maynooth. The main topics for discussion were: Bishops' pilgrimage to Knock [on 14 November] and Mass in memory of all who died on the island during the Covid 19 pandemic; Housing and homelessness; Bishops call for climate action and support for the 'Healthy Planet, Healthy People' petition ahead of COP15 and COP26; The Synodal Pathway in Ireland; Family Addiction Support Networks; RTÉ to broadcast Mass for World Mission Sunday on 24 October; and Trócaire's work to alleviate the humanitarian crisis in East Africa.

On 13 October, nine new students began their studies for the priesthood for Irish dioceses, bringing the total to 64 seminarians currently studying for the priesthood for Irish dioceses.

HIERARCHY GENERAL PURPOSES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

On 18 October, the rebranding took place of 'World Missions Ireland', as 'Missio Ireland', took place in a major media event at Veritas in Dublin. Speaking at the launch, national director Father Michael O'Sullivan M.Afr. said, 'Missio Ireland is part of a global network of charities, serving the Church in over 120 countries. Many of these are already known as Missio and, to honour the continued collaboration and union between all the Missio offices, and to harness the energy of the Missio family worldwide, it makes sense to adopt the Missio name.'

On 21 October, the service of Reflection & Hope to mark the Centenary of the partition of Ireland and the formation of Northern Ireland, took place in Armagh. During his personal reflection at the event, Archbishop Eamon Martin said, 'When I look back on what happened on this island in 1921, like many others in my community and tradition, I do so with a deep sense of loss; and also sadness. Because for the past 100 years partition has polarised people on this island. It has institutionalised difference, and it remains a symbol of cultural, political and religious division between our communities.'

Bishop Hayes represented the Bishops' Conference at the climate change and environmental gathering of COP26 in Glasgow during October and November. He said, 'COP26 will provide an opportunity, in a public way, to renew our care for God's creation which is an integral part of our Christian vocation.'

On 14 November, the Bishops of Ireland undertook a pilgrimage to the International and Eucharistic Marian in Knock to concelebrate a Mass of Remembrance for all who have died throughout the Covid-19 global pandemic. At the Mass, chief celebrant Archbishop Eamon Martin said 'We pray with Jesus, Mary and Joseph for those who have died during Covid and for all who continue to grieve for them.'

On 1 December, the Winter 2021 General Meeting of the Irish Catholic Bishops' Conference, which took place *via* video-link, concluded. The topics for discussion were: Advent; Support from the Bishops' Council for Healthcare for the COVID-19 Vaccine Programme; (i) Universal Synod (ii) Update on Synodal Pathway in the Church in Ireland; Safeguarding children in the Church; and Trocáire's 'Christmas Gifts of Love' to support communities in crisis.

The Catholic Bishops of Northern Ireland issued a statement on 21 December concerning the NI Assembly vote on the *Severe Foetal Impairment Abortion (Amendment) Bill*. Bishops said, 'the Abortion Law in Northern Ireland will send a message to all citizens that unborn disabled babies, are fundamentally less valued than those who are able-bodied.'

For more information please see www.catholicbishops.ie. See also 'Irish Catholic Bishops' Conference' on Instagram, YouTube, Facebook and follow on Twitter @CatholicBishops.

FINANCIAL REVIEW

Income and expenditure

In 2021 the income of the Trust from all sources was €4,153,209 (2020: €4,721,822). 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, Anscombe Bioethics Centre, support of the Holy See (Universal Church) and the care of retired bishops. Other income is derived from royalties, investments and external grants.

Total expenditure for the year was €3,524,439 (2020: €4,600,990). 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 19. The net movement in funds for the year was a surplus of €628,770 (2020: surplus €120,833).

The Balance Sheet shows total reserves of €5,407,157 (2020: €4,778,387). Of this, €1,267,415 (2020: €1,110,299) is restricted to be applied for specific purposes. The remaining funds are unrestricted.

HIERARCHY GENERAL PURPOSES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves Policy

The Board has set a reserves policy which requires:

- Reserves be maintained at a level which ensures that HGPT's core activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted.
- Planned activity level.
- Organisation's commitments.

The following headings were used in the development of the policy:

- Purpose.
- Current Reserves Policy statement:(as outlined above).
- Risk assessment: against each category of income and expenditure.
- Future activity level: likely requirements on reserves.
- Organisational commitments.
- Statement of the desired reserves level, as a result of the above.

For 2022, the Trustees agreed that the most appropriate level of reserves should be kept at the level of €1,500,000.

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. The Trustees 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. They are responsible for the maintenance and integrity of the financial information included on the website.

HIERARCHY GENERAL PURPOSES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

POST BALANCE SHEET EVENTS

At the time of approval of the financial statements, the majority of the Governmental restrictions imposed to limit the spread of the Coronavirus have been lifted. As restrictions ease the Trustees expect activity levels to gradually return to pre-Covid levels.

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 guidelines for a not for profit entity.

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.

APPROVED BY THE BOARD OF TRUSTEES AND SIGNED ON ITS BEHALF BY:

+ Kieran O'Reilly

Date: 14 June 2022

+ Francis Duffy

Date: 14 June 2022

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 Hierarchy General Purposes Trust, for the year ended 31 December 2021, which comprise the Statement Of Financial Activities, the Balance Sheet, the Cashflow Statement and the notes to the financial statements. 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 and with reference to "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" ("Charities SORP").

In our opinion the financial statements:

- * give a true and fair view of the assets, liabilities and financial position of the Trusts' affairs as at 31 December 2021 and of its net movement in funds for the 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 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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

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 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 Trust's members, as a body. Our audit work has been undertaken so that we might state to the Trustees' members those matters we are required to state to them in an Auditors' 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 by:

Roseanna O'Hanlon

For and on behalf of:

Crowe Ireland

Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4

Date: 29 June 2022

HIERARCHY GENERAL PURPOSES TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021
(incorporating the Income and Expenditure Account)

	Note	Unrestricted Funds €	Restricted Funds €	Total 2021 €	Total 2020 €
INCOME AND ENDOWMENTS FROM:					
Donations	4a	1,207,754	1,722,911	2,930,665	4,202,881
Income from charitable activities	4c	494,464	-	494,464	-
Investments	4d	263,779	62	263,841	195,231
Other	4e	-	464,239	464,239	323,710
TOTAL INCOME AND ENDOWMENTS		1,965,997	2,187,212	4,153,209	4,721,822
EXPENDITURE ON:					
Raising funds	5	(16,383)	-	(16,383)	(16,384)
Charitable activities	6	(1,477,960)	(2,030,096)	(3,508,056)	(4,584,606)
TOTAL EXPENDITURE		(1,494,343)	(2,030,096)	(3,524,439)	(4,600,990)
NET MOVEMENTS IN FUNDS		471,654	157,116	628,770	120,833
Total funds brought forward		3,668,088	1,110,299	4,778,387	4,657,554
TOTAL FUNDS CARRIED FORWARD	16-17	4,139,742	1,267,415	5,407,157	4,778,387

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 22 to 32 form part of the financial statements.

HIERARCHY GENERAL PURPOSES TRUST

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 €	2021 €	2020 €	2020 €
FIXED ASSETS					
Tangible assets	10		19,840		17,754
Financial Assets	11		2,668,258		2,475,549
			<u>2,688,098</u>		<u>2,493,303</u>
NON-CURRENT ASSETS					
Debtors (amounts due after one year)	13		668,619		943,110
CURRENT ASSETS					
Debtors (amounts due within one year)	12	559,415		833,824	
Cash at bank and in hand	19	<u>1,883,942</u>		<u>973,222</u>	
		2,443,357		1,807,046	
Creditors (amounts falling due within one year)	14	<u>(307,949)</u>		<u>(266,898)</u>	
NET CURRENT ASSETS			<u>2,135,408</u>		<u>1,540,148</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			5,492,125		4,976,561
Creditors (amounts falling due after one year)	15		(84,968)		(198,174)
TOTAL NET ASSETS			<u><u>5,407,157</u></u>		<u><u>4,778,387</u></u>
THE FUNDS OF THE CHARITY					
Unrestricted funds	16		4,139,742		3,668,088
Restricted income funds	17		1,267,415		1,110,299
TOTAL CHARITY FUNDS			<u><u>5,407,157</u></u>		<u><u>4,778,387</u></u>

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

+ Kieran O'Reilly

Date: 14 June 2022

+ Francis Duffy

Date: 14 June 2022

The notes on pages 22 to 32 form part of the financial statements.

HIERARCHY GENERAL PURPOSES TRUST**CASHFLOW STATEMENT AS AT 31 DECEMBER 2021**

CASH FLOWS FOR THE REPORTING PERIOD	Note	2021 €	2020 €
Net Cash generated from Operating Activities	18.1	877,653	43,330
Net Cash generated from Financing Activities	18.2	68	219
Net Cash generated from/(used in) Investing Activities	18.3	32,999	(161,896)
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		910,720	(118,347)
RECONCILIATION OF NET CASH OUTFLOW TO MOVEMENT IN NET FUNDS			
Change in Cash and Cash Equivalents in the Reporting Period		910,720	(118,347)
Cash and Cash Equivalents at Beginning of the Reporting Period		973,222	1,091,569
CASH AND CASH EQUIVALENTS AT END OF THE REPORTING PERIOD	19	1,883,942	973,222

The notes on pages 22 to 32 form part of the financial statements.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

The following accounting policies are applied consistently in dealing with items which are considered material in relation to the Trust's financial statements:

1.1 BASIS OF ACCOUNTING

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and with reference to "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" ("Charities SORP").

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.

1.2 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.

Diocesan contributions

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

Royalties

Royalties arising from the sale of religious publications 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.

During the year under review, the Trust availed of government wage supports related to the Covid-19 pandemic. Where government supports are treated as a grant in accordance with Section 24 of FRS 102, the supports are recognised at the fair value of the asset receivable using the accruals model where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

Other Income

Other income is accounted for when received.

1.3 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.

1.4 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.

1.5 EMPLOYEE BENEFITS POLICY

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1.6 FOREIGN EXCHANGE

The financial statements are presented in Euro, which is the Trust's functional and presentational currency and is denoted by the symbol '€'. 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.

1.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated in the Balance Sheet at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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 rates:

IT and Office Equipment	25%
Furniture and fittings	25%

1.8 INVESTMENT POLICY

Investments are stated at market value.

1.9 DEBTORS

Debtors are recognised initially at transaction price. Subsequently, these are measured at amortised cost less any provision for impairment. A provision for impairment is established when there is objective evidence that the Trust will not be able to collect all amounts due according to the original terms of receivables. All movements in provisions are recognised in the statement of financial activity.

1.10 CASH AND CASH EQUIVALENTS

Cash and cash equivalents are 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.

1.11 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.

1.12 CREDITORS

Creditors are measured at the transaction price.

1.13 TAXATION

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

1.14 RESTRICTED FUNDS

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

1.15 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.

2. 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. The Trust will periodically assess the recoverability of debtors and make provisions for potential doubtful debts where there is uncertainty the debt will be settled. There were no other 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.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. GOING CONCERN

Like many charitable entities, Hierarchy General Purposes Trust continues to be exposed to the effects of the Covid-19 pandemic. The Trustees have prepared budgets and cashflows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the organisation's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Trustees consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the organisation was unable to continue as a going concern. The financial statements have been prepared on a going concern basis.

	Unrestricted Funds €	Restricted Funds €	Total 2021 €	Total 2020 €
4. INCOMING RESOURCES				
4 (a) DONATIONS				
Diocesan Contributions	1,207,754	-	1,207,754	1,560,010
Care of retired Bishops	-	633,594	633,594	633,600
CCSS T/A "Towards Healing"	-	310,500	310,500	300,000
Episcopal Council Drugs Initiative (IBDI)	-	84,950	84,950	104,925
Irish Council for Prisoners Overseas (ICPO)	-	223,646	223,646	222,357
Council for Emigrants	-	68,134	68,134	72,380
Council for Immigrants	-	10,000	10,000	10,000
Council for Justice & Peace	-	33,808	33,808	30,000
Anscombe	-	48,600	48,600	48,600
Holy See (Universal Church)	-	45,500	45,500	45,500
Council for Communications	-	6,444	6,444	8,486
Finance and General Purposes Council	-	25,889	25,889	23,070
Executive Administration Council	-	27,000	27,000	13,142
Council for Catechetic	-	35,000	35,000	35,000
Council for Healthcare	-	78,355	78,355	4,756
Council for Life	-	81,100	81,100	-
The Albert Gubay Charitable Foundation Office Contribution	-	3,019	3,019	33,603
The Albert Gubay Charitable Foundation WMOF Deficit	-	-	-	536,475
The Albert Gubay Charitable Foundation Covid-19 Supports	-	-	-	490,400
Integrity in Ministry	-	1,535	1,535	17,907
Towards Peace	-	5,837	5,837	12,665
	1,207,754	1,722,911	2,930,665	4,202,881

4 (b) GRANT INCOME

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

	2021 €	2020 €
Health Service Executive (HSE) - Included within (IBDI)		
IBDI Programme (1 January 2021 - 31 December 2021)	69,750	69,750
Covid-19 Support Payment	5,000	5,000
	74,750	74,750
Government of Ireland: Emigrant Support Programme - Included within (ICPO)		
ICPO Caseworker 1 Grant - (1 July 2021 - 30 June 2022)	65,398	98,010
ICPO Caseworker 2 Grant - (1 July 2021 - 30 June 2022)	32,612	-
ICPO Caseworker England Grant - (1 July 2021 - 30 June 2022)	38,180	32,634
ICPO Hardship Fund - (1 July 2020 - 30 June 2022)	40,000	35,000
Family Information Days	250	500
Information and Work and Prison Visits to Australia	9,000	6,000
Other	4,000	-
Total Emigrant Support Programme	189,440	172,144
Family Information Days	(500)	(250)
Prison Visits	(6,000)	(12,168)
Caseworkers 1	(16,512)	-
Hardship Fund	-	(1,653)
ICPO conference	-	(4,000)
Prior Year Underspends:	(23,012)	(18,071)
	166,428	154,073

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds €	Restricted Funds €	Total 2021 €	Total 2020 €
4 (c) INCOME FROM CHARITABLE ACTIVITIES				
Royalty Income	494,464	-	494,464	-
	494,464	-	494,464	-

HGPT has recognised royalty income of €476,850 from Veritas during the year; of this €381,850 relates to historical royalty income, not accounted for in prior years due to genuine concerns as to its recoverability.

	Unrestricted Funds €	Restricted Funds €	Total 2021 €	Total 2020 €
4 (d) INCOME FROM INVESTMENTS				
Interest earned on deposits	6	62	68	219
Loan Interest Receivable	16,234	-	16,234	12,507
Miscellaneous	873	-	873	-
Rental Income	-	-	-	28,488
Gain on Investments	246,666	-	246,666	154,017
	263,779	62	263,841	195,231

	Unrestricted Funds €	Restricted Funds €	Total 2021 €	Total 2020 €
4 (e) OTHER INCOME				
Government Covid-19 Wage Supports	-	464,239	464,239	323,710
	-	464,239	464,239	323,710

	Unrestricted Funds €	Restricted Funds €	Total 2021 €	Total 2020 €
5. RAISING FUNDS				
Staff costs	16,383	-	16,383	16,384
	16,383	-	16,383	16,384

	Unrestricted Funds €	Restricted Funds €	Total 2021 €	Total 2020 €
6. DIRECT CHARITABLE EXPENDITURE				
Commission for Planning, Communications and Resources	578,024	280,142	858,166	1,830,128
Commission for Pastoral Care	135,755	533,464	669,219	773,234
Commission for Social Issues and International Affairs	60,661	75,644	136,305	130,427
Commission for Worship, Renewal and Faith Development	14,825	34,686	49,511	122,171
Commission for Catholic Education and Formation	365,657	75,741	441,398	163,616
CCSS T/A Towards Healing	-	310,500	310,500	300,000
Care of retired Bishops	-	626,805	626,805	606,523
Holy See (Universal Church)	-	45,500	45,500	45,500
National Board for Safeguarding Children	160,598	-	160,598	194,602
Provision against Loan Balance	-	-	-	280,000
Support Costs (note 7)	10,828	45,233	56,061	54,111
Governance Costs (note 8)	151,612	2,381	153,993	93,893
	1,477,960	2,030,096	3,508,056	4,594,205

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6.1 GRANT FUNDING ACTIVITIES

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

	Grants to Institutions	2021	2020
	€	€	€
Commission for Pastoral Care	14,083	14,083	28,627
Commission for Social Issues and International Affairs	38,001	38,001	34,373
Commission for Catholic Education and Formation	38,405	38,405	49,886
Anscombe	48,600	48,600	48,600
Holy See (Universal Church)	45,500	45,500	45,500
National Board for Safeguarding Children	160,598	160,598	194,602
CCSS T/A Towards Healing	310,500	310,500	300,000
	655,687	655,687	701,588

The only material grants made during the year relate to an amount paid to Coimirce amounting to €160,598 (2020: €194,602) and CCSS T/A Towards Healing amounting to €310,500 (2020: €300,000).

7. 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:

	Basis of apportionment	Governance	Charitable activities	2021	2020
		€	€	€	€
Staff Costs	Staff Time	2,381	45,233	47,614	20,883
Office Costs	Staff Time	570	10,828	11,398	36,076
		2,951	56,061	59,012	56,959

8. OTHER EXPENDITURE

	Note	Charitable activities	2021	2020
		€	€	€
Governance Costs	8.1	151,042	151,042	91,045
Support Costs	7	2,951	2,951	2,848
		153,993	153,993	93,893

8.1 Governance costs

	2021	2020
	€	€
Episcopal Conference Bishops Expenses	12,513	14,760
Legal and Professional fees	117,234	63,032
Audit	21,295	13,253
	151,042	91,045

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. STAFF COSTS AND DISCLOSURES

The average number of employees during the year was 30 (2020 - 34). The aggregate amounts paid to or on behalf of the staff are as follows:

	2021	2020
	€	€
Wages and salaries	1,158,261	1,209,381
Social welfare costs	123,058	101,048
Pension costs	92,965	86,880
Statutory redundancy and ex-gratia payments	-	44,438
	<u>1,374,284</u>	<u>1,441,747</u>

Government supports, which were provided in response to the COVID-19 pandemic, have been extended to the Hierarchy General Purposes Trust. Details of supports and amounts received during the year and set out in Note 20.

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

	2021	2020
Salary Range		
€70,000 - €80,000	-	-
€80,001 - €90,000	-	-
€90,001 - €100,000	2	1
€100,001 - €110,000	-	2
€110,001 - €120,000	1	-

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 for their services during the year. There were no gratuities or other payments made to any of the Trustees during the year; (2020: €249 gratuity payments).

Key Management Remuneration

Key management personnel include the Executive Administrator, Executive Secretary, Director of Communications and Finance Manager for whom the total remuneration costs, excluding pension contributions, was €329,250 (2020: €335,237) in the year.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

10. TANGIBLE FIXED ASSETS

	IT & Office Equipment €	Furniture & Fittings €	Total €
COST			
At 1 January 2021	167,037	103,323	270,360
Additions	14,115	726	14,841
Disposals	(169)	-	(169)
At 31 December 2021	180,983	104,049	285,032
DEPRECIATION			
At 1 January 2021	153,929	98,677	252,606
Charge for the year	9,595	3,033	12,628
Disposals	(42)	-	(42)
At 31 December 2021	163,482	101,710	265,192
NET BOOK VALUE			
At 31 December 2021	17,501	2,339	19,840
At 31 December 2020	13,108	4,646	17,754

11. FINANCIAL ASSETS

	2021 €	2020 €
Valuation at start of year	2,475,549	2,184,326
Additions	776,488	816,298
Disposal proceeds	(824,201)	(667,894)
Realised Gain	205,610	125,191
Unrealised Gain	34,812	17,628
Valuation at end of year	2,668,258	2,475,549

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 €	2020 €
Prepaid expenses and other debtors	431,372	325,876
Term Loan - Veritas	-	350,000
World Meeting of Families 2018 Solidarity Funds	128,043	157,948
	559,415	833,824

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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

	2021	2020
	€	€
Loan to Irish College Rome	480,020	480,020
Provision against Loan - Irish College Rome	(480,020)	(480,020)
World Meeting of Families 2018 Solidarity Funds	157,616	278,342
Term Loan - Veritas	511,003	664,768
	668,619	943,110

Included within debtors is a provision against the recoverability of Loans made to Irish College Rome. In the event that Irish College Rome returns to a position of solvency in the future, the recoverability of these loans will be reviewed with consideration made to reverse this provision.

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	€	€
Approved commission allocations and accrued expenses	131,694	116,912
World Meeting of Families 2018 Solidarity Funds	141,444	141,444
Payroll taxes	34,811	8,542
	307,949	266,898

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

	2021	2020
	€	€
World Meeting of Families 2018 Solidarity Funds	84,968	198,174
	84,968	198,174

16. UNRESTRICTED FUNDS

	Opening Balance	Income	Expenditure	Closing Balance
	€	€	€	€
General Unrestricted funds	3,668,088	1,965,997	(1,494,343)	4,139,742

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.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

17. RESTRICTED FUNDS

	Opening Balance €	Income €	Expenditure €	Closing Balance €
Episcopal Council for Emigrants	256,926	68,134	(101,977)	223,083
Episcopal Council for Immigrants	-	10,000	(10,000)	-
Irish Council for Prisoners Overseas	226,540	223,646	(194,264)	255,922
Episcopal Conference Drugs Initiative	35,988	84,950	(78,286)	42,652
Education Office	5,658	-	(5,658)	-
Irish Council for Justice & Peace	-	33,808	(33,808)	-
Care of Retired Bishops	73,040	633,594	(626,805)	79,829
Year of Vocation	17,563	-	(2,107)	15,456
CCSS "Towards Healing"	-	310,500	(310,500)	-
Anscombe	-	48,600	(48,600)	-
Holy See	20	45,500	(45,500)	20
Eucharistic Congress	107,651	-	-	107,651
Council for Healthcare	-	78,355	(3,355)	75,000
National Vocations Office	54,867	-	-	54,867
Council for Communications	-	6,444	(6,444)	-
Finance & General Purpose Council	-	25,889	(25,889)	-
Council for Administration	-	27,000	(27,000)	-
Council for Catechetic	-	35,000	(35,000)	-
Youth Ministry	32,318	-	-	32,318
Towards Peace	-	5,837	(5,837)	-
Council for Life	-	81,100	-	81,100
The Albert Gubay Charitable Foundation	228	3,019	(3,019)	228
Integrity in Ministry	-	1,535	(1,535)	-
Pilgrimage Fund	299,500	62	(273)	299,289
Government Employment Wage Subsidy Scheme	-	464,239	(464,239)	-
	1,110,299	2,187,212	(2,030,096)	1,267,415

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

18. RECONCILIATION OF CASH FLOWS

	Note	2021 €	2020 €
18.1 OPERATING ACTIVITIES			
Net movement in funds		628,770	120,833
Adjustments for:			
Depreciation charges	10	12,628	13,809
Interest fees and charges	4(d)	(68)	(219)
Realised gain on investments	11	(205,610)	(125,191)
Unrealised gain on Investments	11	(34,812)	(17,628)
Decrease in debtors	12-13	548,900	440,789
(Decrease) in creditors	14-15	(72,155)	(389,063)
Net cash from operating activities		877,653	43,330

18.2 FINANCIAL ACTIVITIES

		2021 €	2020 €
Deposit Interest	4(d)	68	219
Net cash generated from financing activities		68	219

18.3 INVESTMENT ACTIVITIES

		2021 €	2020 €
Payments to acquire tangible fixed assets	10	(14,841)	(13,492)
Receipts from sale of tangible fixed assets	10	127	-
Payments to acquire Investments	11	(776,488)	(816,298)
Receipts from sale of Investments	11	824,201	667,894
Net cash from/(used in) Investing activities		32,999	(161,896)

19. ANALYSIS OF CHANGES IN NET FUNDS

	31-Dec 2020 €	Cash Flows €	31-Dec 2021 €
CASH AT BANK			
Operating bank accounts	863,290	881,567	1,744,857
Cash held in investment portfolio	109,932	29,153	139,085
	973,222	910,720	1,883,942

20. SUPPORTS TREATED AS OTHER INCOME

	2021 €	2020 €
Government Covid-19 Wage Supports	464,239	323,710
	464,239	323,710

The Government Wage Subsidy Schemes are treated in line with Section 24 of FRS 102 and in accordance with the Trust's accounting policies and is recognised in Other Income. In accordance with the accounting policy, these government supports are recognised based on the accrual model.

21. 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 €92,965 (2020 - €86,880).

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

22. RELATED PARTY TRANSACTIONS

The Trustees of the Hierarchy General Purposes Trust are members of the Irish Episcopal Conference ("IEC"). During the year, the Trust had transactions with its related entities, Coimirce and Veritas Communications. Both entities are also members of the IEC.

Coimirce is incorporated in the Republic of Ireland and is owned by its members which are appointed by IEC and Association of Leaders Missionaries and Religious of Ireland ("AMRI").

During the year ended 31st December 2021, IEC through HGPT provided funding of €160,598 (2020: €194,601) to Coimirce. The balance due from Coimirce at 31st December 2021 was €82,903 (2020: €81,665).

During the year ended 31st December 2021, IEC through HGPT provided funding of €281,000 (2020: €Nil) to Catechetical programmes in Veritas. HGPT has recognised royalty income of €476,850 from Veritas during the year; of this €381,850 relates to historical royalty income, not accounted for in prior years due to genuine concerns as to its recoverability. The balance due at 31st December 2021 in relation to royalties is €195,850 (2020: €Nil).

Veritas Communications has a repayable subordinated loan facility amounting to €511,003 (2020: €664,768). Interest of €16,234 (2020: €12,507) accrued on this loan during the year.

Short-term loan facilities have been repaid in the year by Veritas Communications. The balance repayable on these facilities at 31st December 2021 is €Nil. (2020: €350,000).

The total balance due from Veritas Communications at 31st December 2021 was €706,853 (2020: €1,014,768).

23. POST BALANCE SHEET EVENTS

There were no significant subsequent events, with the exception of the ongoing Covid-19 pandemic, that require disclosure or adjustment to the financial statements.

At the time of approval of the financial statements, the majority of the Governmental restrictions imposed to limit the spread of the Coronavirus have been lifted.

24. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board of Trustees on 14 June 2022.