

HIERARCHY GENERAL PURPOSES TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

HIERARCHY GENERAL PURPOSES TRUST

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

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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
- + Brendan Kelly (retired on 1 May 2022)
- + Noel Treanor (resigned 26 November 2022)
- + 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
- Fr. Thomas Healy, Diocesan Administrator (appointed 9 January 2022)

EXECUTIVE ADMINISTRATOR

Monsignor Joseph McGuinness,
Acting Executive Administrator (appointed 30 September 2022)
Harry Casey (retired 30 September 2022)

FINANCE & GENERAL PURPOSES COUNCIL

- + John Fleming
- + Noel Treanor (resigned 26 November 2022)
- + Ger Nash
- + Michael Duignan
- 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 2022

The Trustees present their annual report and the financial statements of the Hierarchy General Purposes Trust (HGPT) for the year ended 31 December 2022.

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

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.

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.

OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

In order to fulfil its charitable aims and objectives, the activities of the Hierarchy General Purposes Trust is 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 that 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. The purpose of the Commission for Pastoral Care is to facilitate collaboration in order to serve the strategic objectives of its fourteen 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 Episcopal 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.

Towards Peace

Established in 2014 by the Episcopal Conference and the Association of Leaders of Missionaries and Religious of Ireland, Towards Peace is a response to a request from a number of survivors to provide 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. For more information see below under *Initiatives complementing the pastoral work of the Trustees*, subsection 'Safeguarding Children in the Catholic Church in Ireland'.

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 is being conducted in partnership with The Centre for Mission and Ministry at Saint Patrick's Pontifical University, Maynooth, and it will continue throughout 2023.

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 and to organise a Mass and Presentation of Certificates to newly certified healthcare chaplains in Saint Mary's Oratory and Saint Patrick's Pontifical University, Maynooth. In 2022 it took place on the 12 March; (ii) Negotiate with educational institutions regarding the availability of theological education and pastoral formation that meets the standards for chaplain certification; (iii) Set Standards for the Accreditation/Re-Accreditation of Clinical Pastoral Education (CPE) Programmes at the Mater University Hospital, Dublin, Cork University Hospital and Kerry University Hospital, and facilitate the process of accreditation for CPE programmes at these three hospitals; and, (iv) to monitor compliance with continuing professional development requirements for chaplains.

The HCB also administers a bursary worth €75,000, which it received from the Bon Secours Healthcare System. The purpose of the grant is to enable the HCB to assist with the theological education and pastoral formation of Catholic healthcare chaplains who will minister within healthcare in Ireland. Having this bursary is a great development for the HCB and offers the opportunity to bring healthcare chaplaincy to a new level. Currently, there are not enough qualified chaplains available to fill vacant chaplain positions.

The Support Network for Catholic Healthcare Chaplains (SNCHC) is an initiative of the Council for Healthcare. Bishop Ray Browne of Kerry is the liaison bishop for the Network with the Episcopal 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. Some activities were conducted online during the year. The Annual SNCHC conference was an in-person event in Dublin on 13 October.

Council for Marriage and the Family

The Council for Marriage and the Family assists the Episcopal Conference in its service to marriage and family life. Bishop Denis Nulty of Kildare & Leighlin is chair and Archbishop Dermot Farrell of Dublin is vice-chair of the Council.

During 2022, the CMF gave a strong focus to the Universal Synod and the concurrent Irish Synodal Pathway as evidenced in every aspect of the work of the Council. The CMF was addressed by a member of the Synod Steering Group during the year on the topic: 'Our first experience of Synod is in the Family' reminding the members that in the cut and thrust of family life, they walk together a synodal path. They further responded as a Council to the Universal Synod consultation on communion, participation and mission and reflected on the *National Synthesis* document and the preparations for the Continental phase to be held in February 2023.

The Council offered a terrific opportunity to hear the work of the many ecclesial movements, some of whom are represented on the Council, others invited in to offer presentations. The Council intends to offer a diocesan resource document that would present a synopsis of these movements. They were very interested to hear of the progress of the Marriage Preparation Programme, the Marriage Masterclass and initiatives at a local level supporting families.

The 10th World Meeting of Families took place in Rome from 22-26 June. Archbishop Eamon Martin led the Irish delegation, which included Bishop Denis Nulty, members of the CMF and others who support family life on the island. The Second World Day for Grandparents and the Elderly was marked on 24 July with celebrations across the country. Dioceses and parishes were resourced by the CMF for both events.

The CMF continued to reflect during 2022 on the cost of living crisis impacting on family life, on CSO statistics as they relate to sacramental marriage and on how *Amoris Laetitia*, the Papal Exhortation by Pope Francis, might better be interpreted in an Irish context. On 5 February, the CMF hosted a targeted study day on *Amoris Laetitia* facilitated by Rev Professor Eamon Conway. This is an ongoing piece of work that will continue through 2023 as its themes marry with the recently published *Catechumenal Pathways for Married Life*.

Council for Emigrants

Bishop Paul Dempsey of Achonry took over is chair of the Council for Emigrants. The work of the Council is the pastoral response of the Episcopal Conference to the needs of Irish emigrants prior to and following departure. It is particularly committed to the needs of the most vulnerable emigrant groups. In large part, through the work of the chaplaincies and apostolates in the United States and Britain, and in conjunction with the host 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

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

Bishop Michael Duignan of Clonfert is chair of this Council which 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 liaison bishop to the Irish Bishops' Drugs Initiative is Bishop Michael Router, Auxiliary Bishop of Armagh. The IBDI is the pastoral response of the Episcopal Conference to assist parish communities in raising awareness and developing an informed outreach to help address the issue of drugs and alcohol at a local level. To achieve its objectives, the IBDI provides bespoke information, education and training, as well as offering alternative activities

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to avoid substance misuse. In 2022, a podcast series *Leave Your Mark* was launched with four episodes in partnership with schools and agencies.

Apostleship of the Sea

Bishop Paul 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 Ray Browne.

Irish Prisons Chaplains Team (IPCT)

Bishop Martin 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

Up to 26 November 2022, this Commission was chaired by Bishop Noël Treanor of Down and Connor. On this date the Holy Father, Pope Francis, appointed Bishop Treanor as Apostolic Nuncio to the European Union.

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 Irish Episcopal Conference. During the year the Commission held three meetings and received a range of presentations on matters relevant to its remit.

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 Kevin Doran and Bishop Martin Hayes are also members. The Council's remit is to promote justice and peace related issues in the public forum. The Council's role is to advise the Episcopal Conference and its commissions, agencies and councils, on justice and peace issues and on the social dimension of the Sacred Scriptures and Catholic Social Teaching.

Key activities of the Council during 2022 included engagement on a range of economic and social issues nationally and internationally, 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 Trócaire, regarding the care of creation and climate justice. During 2022, the Council made submissions to the Synodal Pathway in Ireland, including the pre-synodal assembly in Athlone. It also made submissions on housing and homelessness, the cost of living crisis, human trafficking and slavery.

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NICCOSA, which is also chaired by Bishop Alan McGuckian, worked on a number of priority areas, including Brexit, Legacy and matters relating to the ongoing work for peace and reconciliation, as well as extensive participation in Inter-Church networks and initiatives.

Trócaire

Bishop William Crean of Cloyne is chair of Trócaire, and Bishop Fintan Monahan of Killaloe is also a member. Trócaire was established by the Episcopal 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 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. For more information see www.trocaire.org.

Council for Missions

Archbishop Kieran O'Reilly SMA of Cashel and Emly is chair of the National Mission Council. The Council met three times during 2022 (with a combination of video conferencing and in-person meetings) to ensure it continued to work collaboratively and in support of the activities of missionary bodies in Ireland and overseas.

Some of the membership of the Council altered during 2022 due to the elections of a new executive at the Association of Leaders of Missionaries and Religious of Ireland (AMRI). The new members of the Council included Fr Ray Husband (AMRI), Ms Denise Flack (AMRI), and Fr Martin Kelly (AMRI). Brother Martin Kenneally (LEAF Project Cork) and Fr Michael Kelly (Missio Ireland).

The work of the Council in 2022 included:

- the promotion of the new five-year Coordination Parish Promotion Programme for AMRI members.
- The beatification of Pauline Marie Jaricot (founder of the Society for the Propagation of the Faith) and the other anniversary celebrations of the Pontifical Mission Societies, World Mission Sunday,
- centenary celebrations of the Legion of Mary.

The Council also made a significant contribution (*via* its membership) to the Synodal Pathway of the Catholic Church in Ireland and participated in the initial stage of the consultation process as well as the gathering of the pre-synodal assembly in Athlone in June.

Council for European Affairs

Bishop Treanor was chair of the Council and Archbishop O'Reilly is a member. In 2022 the Episcopal Conference was represented on the Commission of the Bishops' Conferences of the European Union (COMECE) by Bishop Treanor, who was one of COMECE's four Vice-Presidents. In January 2023, now Archbishop Treanor took up his appointment by Pope Francis to be the Apostolic Nuncio to the European Union.

The Episcopal Conference is also a member of the Council of the Bishops' Conferences of Europe (CCEE). The Episcopal 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 was President until late 2022. The Conference of European Justice and Peace

Commissions is a network of 32 national Justice and Peace bodies, mandated by their respective Episcopal Conference, to speak out against poverty, and advocate for human rights, peace, reconciliation, development and the care of creation.

COMMISSION FOR WORSHIP, PASTORAL RENEWAL AND FAITH DEVELOPMENT

The Commission is chaired by Bishop Fintan Gavin of Cork and Ross. It 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 and 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 dioceses.

Council for Clergy

The Council for Clergy is chaired by Bishop Ray 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. The other Episcopal members are Bishop Donal McKeown of Derry, 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. The 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. The other Episcopal members are Bishop Alan McGuckian SJ and Bishop Fintan Monahan. The Council advises the Episcopal Conference on matters liturgical, for example, on the provision of the Church's ritual texts in the English language so that they are of a quality suitable to the culture and idiom of English used in Ireland. The Advisory Committee on Church Music, the Advisory Committee on Sacred Art and Architecture, 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 Inter-Religious 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 Tom Deenihan. The other Episcopal members are Archbishop Francis Duffy and Bishop Donal McKeown. 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 2022 on the theme 'Catholic Schools – Living Life to the Full'.
- 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 ETSI 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 Inter- Religious Dialogue

Bishop Larry Duffy is chair of this Council and Bishop Brendan 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).

In May 2022 the Inter-Church Group held an engagement around the theme of Synod. On 22nd January, during the Week of Prayer for Christian Unity a joint service of worship in St. Anne's Cathedral celebrated its 50th anniversary of the Ballymascanlon Talks, as well as the Centenary of the Irish Council of Churches. The Ballymascanlon Talks led to the establishment of the IICM. The service, with the theme 'Celebrating our Reconciling Vision of Hope' was attended by representatives from the Catholic Church, as well as the 15 member

denominations of ICC. Most Reverend Eamon Martin and the Reverend Dr. Harold Good, former president of the Methodist church, both delivered addresses.

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

The Council for Catechetics met four times in 2022. The council's website (<https://religiouseducation.ie>) was redesigned and the social media platforms of Facebook, Twitter, and YouTube (Catholic Faith Formation Ireland on FB and YouTube) were set up to enable a digital outreach that is broader and more effective.

In April, Bishop Brendan Leahy of Limerick, chairperson of the Council for Catechetics, and Dr Alex O'Hara, the National Director for Catechetics, attended a conference in Malta with the presidents and national directors of catechetics for Europe organised by the CCEE on the role of the newly established ministry of Catechist.

Following wide consultation and input from the Working Group chaired by Bishop Kevin Doran, Dr O'Hara, Sr Rose Miriam Collins OP and Fr Billy Swan, together with Bishop Doran, completed writing the draft national norms and guidelines for the new ministry of Catechist based on feedback received from dioceses. This revised document was presented to in December at the Winter General Meeting of the Irish Episcopal Conference. Along with other parts and individuals throughout the Church, the Council held synodal processes and made submissions to the Diocesan and Continental phases for the Universal Synod on Synodality.

During the course of 2022 Dr O'Hara organised a webinar series on behalf of the Council to explore new avenues for Catholic Faith Formation in Contemporary Ireland inspired by the new Directory for Catechesis (2020). Nine webinars were held in total from February to December. The recordings of all the webinars can be accessed on the YouTube channel Catholic Faith Formation Ireland.

New Requirements to Teach Religious Education in Catholic Post-Primary Schools were determined in response to the changed Teaching Council requirements. A letter detailing the new requirements was sent out to third level providers. A Curriculum for non-exam Catholic Religious Education in post-primary Catholic school was also drafted.

The council assisted the Council for Education in the development of *Living Love*, a Relationships and Sexuality Education resource for Post-Primary RSE, and this has been approved by the Council for Education. The resource will be piloted in schools in 2023.

In December Dr O'Hara organized a guided day retreat for Religious Education teachers in primary and post-primary schools at Ennismore Dominican Retreat Centre in Cork facilitated by Father Stephen Cummins OP and Ms Hilda Campbell.

COMMISSION FOR PLANNING, COMMUNICATION AND RESOURCES

The Commission is chaired by Archbishop Dermot Farrell of Dublin 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 five 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.

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 2022, Father Paul Clayton-Lea continued in his role as editor of *Intercom*, the pastoral and liturgical magazine and online resource for people in ministry. The *Intercom Editorial Advisory Board*, chaired by Ms Finola Bruton, continued to meet to provide support to the editor and his team. From an operational perspective, *Intercom* is produced and edited in partnership by the CCO and Veritas, and is published ten times per year by Veritas.

As in 2021, during 2022 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. Nonetheless, in terms of raising awareness of the work of the Bishops' Conference, its agencies and commissions, during 2022 the CCO published and posted 221 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 2022. During this period, the lion's share of CCO activity related to regular updates on public health restrictions regarding gathering to celebrate the sacraments, and on providing guidelines and resources to parishes.

The main communication themes of 2022 included: liaising with public representatives in the context of health and social restrictions 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; 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; Accord's role in providing marriage counselling and supporting marriage and family; ordinations and vocations; 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 Ger Nash of Ferns is chair of the Council, which acts in an advisory capacity to the Episcopal Conference on matters related to finance, administration and governance. The other Episcopal members are Bishop Noël Treanor (until 26 November), Bishop John Fleming of Killala and Bishop Michael Duignan.

The Charitable Foundations Grants Office

The Grants Office is accountable to the Finance and General Purposes Council. The office provides support to dioceses, parishes, diocesan charities and the HGPT by assisting and building capacity of staff and volunteers to identify funding opportunities and secure grants for capital, social and faith development projects.

Grants of €2.3 million have been directly secured through the office in 2022 for projects across the island resulting in improved Church and community facilities; conservation of heritage; strengthened capacity to survive faith development initiatives and access to social supports. Notably, with support from key donors, a fund was developed by HGPT for a variety of projects to benefit Ukrainian refugees living in Ireland. The office continues to work with stakeholders to increase and diversify funding streams in order to effectively resource parishes, dioceses and organisations to meet the needs of their communities.

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.

Initiatives complementing the pastoral work of the Trustees

In addition to the foregoing activities of the Commissions and Councils of the Irish Episcopal Conference, the following gives an outline of ongoing and vital work, undertaken in 2022 by the Hierarchy General Purposes Trust, aimed at fulfilling the mission of the Church.

- Synodal Pathway at local, national, continental and universal levels of the Catholic Church
- Safeguarding Children in the Catholic Church on the island of Ireland
- The '*Laudato Si* Working Group'

- **Synodal Process for the Catholic Church**

At the 2020 Spring General Meeting of the Episcopal Conference, it was decided to embark on a Synodal Pathway for the Catholic Church in Ireland, culminating in the holding of a National Synodal Assembly (or series of assemblies) within five years. The initial phase of

the Synodal Pathway coincides with preparations for the 2021 – 2024 16th General Assembly of the Synod of Bishops in Rome, entitled, ‘For A Synodal Church: Communion, Participation and Mission.’

In 2021, a National Steering Committee and Task Group was formed by the Episcopal Conference to prepare a nationwide consultative process on the theme of the Universal Synod. This allowed individuals and parishes, religious orders, and associations as well as groups, movements and organisations both within the Church and in Irish society at large, to share their insights into the Church in Ireland. In 2022, faith-based conversations and consultations took place across the island and, by 29 May, dioceses and groups submitted their synthesis documents to the Episcopal Conference.

These submissions were reviewed by members of the National Steering Committee and the emerging themes were presented to representatives at a pre-synodal assembly in Athlone on 18 June. Following this assembly, the *National Synthesis* document, with the 15 emerging themes from the Catholic Church in Ireland, was prepared and sent to the Synod office in Rome on 16 August.

In August, Ms Julieann Moran was appointed as General Secretary to support the increased work of the Universal Synod and the Synodal Pathway. The purpose of this role is to promote synodality in Ireland, to support Ireland’s continued contribution to the Universal Synod, and to prepare directly at local, regional and national level for the holding of a Synod or series of synodal assemblies.

In October, the Synod office in Rome issued a working document, summarising the 112 national documents they received, along with submissions from other groups and individuals. Entitled *Enlarge the Space of Your Tent*, the working document was offered back to each diocese for further reflection. By year end, sessions were held in dioceses and organisations and the findings were sent to the Synodal Pathway office before Christmas. These reflections now form the basis of the Catholic Church in Ireland’s further contribution to the Synod *via* the Continental Assembly, to take place in Prague in February 2023.

As the consultations and discernment processes for the Universal Synod continue, the Catholic Church in Ireland continues its pathway. All the submissions received from dioceses and other groups, as well as the *National Synthesis* and the *Working Document for the Continental Stage of the Synod*, are being used as tools and stimuli for further outreach, to draw more people into the conversations, and to bring in voices yet to be heard.

Effective support for local leadership is crucial to increase and improve engagement, and to strengthen the sustainability of the synodal process. To this end, the National Steering Committee has proposed the design of in-depth training and formation specifically to meet the needs of local leaders. In September, an application was made to the Porticus Foundation for a grant to the value of £100,000/€114,000 for facilitative leadership training. This grant was approved. The direct beneficiaries will be people who provided leadership in the diocesan phase of the Universal Synod and other participating groups and organisations.

As part of the ongoing work of promoting synodality and the Synodal Pathway, the General Secretary, along with members of the Steering Committee and Task Group, engaged with dioceses, groups, and other interested parties throughout the year. This included articles in Catholic publications and magazines, public addresses – in person and webinars, workshops,

and parish novenas. Working with the Catholic Communications Office of the Episcopal Conference, awareness raising was also undertaken using online and social media, video resources, press releases and media engagements. The overall effect has been to increase awareness of both the Universal Synod and Ireland's Synodal Pathway.

- **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 AMRI 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:

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 Episcopal Conference and AMRI. 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. For more details see www.safeguarding.ie

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. For more details see www.towardshealing.ie

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.

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 the 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 Episcopal Conference and of AMRI, as well as a survivor and a spiritual companion. Bishop Ger Nash of Ferns serves 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.

Towards Peace reports to the Commission for Pastoral Care and its website is www.towardspeace.ie

- **The *Laudato Si'* Working Group (LSWG)**

Pope Francis' 2015 bestselling encyclical letter *Laudato Si – on caring for our common home*, inspired the establishment the *Laudato Si'* Working Group (LSWG) which in 2022 focused on:

Season of Creation

As in previous years, Season of Creation resources were prepared for the period from 1 September to 4 October, Feast of Saint Francis of Assisi. Hosted on www.catholicbishops.ie these included Sunday liturgy notes, a weekday prayer service, a Season of Creation brochure, tree planting resource, creation walk stations, practical actions, Season of Creation video reflection and meditations. The LSWG also provided resources for key dates in the ecological calendar such as an Earth Day Prayer Service, Advent brochure *Cultivating Hope* as well as information for key moments of the year such as *Laudato Si'* Week in May.

Divestment

As of 29 September, ten dioceses announced their divestment from fossil fuels investments. The Bishops' Conference had announced its decision in 2018. A further four dioceses have listed their intention to similarly announce, and this work will continue with other dioceses.

Laudato Si' Action Platform

The LSWG continues to promote the *Laudato Si'* Action Platform which is an initiative of the Dicastery for Promoting Integral Human Development. It consists of the seven goals of the Cry of Earth, the Cry of the Poor, Ecological Economics, Adopting Sustainable Lifestyles, Ecological Education, Ecological Spirituality and community involvement and participation to involve families, dioceses, parishes, hospitals, schools and universities, Catholic organizations and religious orders in the spirit of integral ecology of *Laudato Si'*.

ELSiA survey

On 20 September, at the request of the European *Laudato Si'* Alliance (ELSiA) - a network of Catholic organisations working together to bring the encyclical letter, *Laudato Si'* to life - the LSWG, together with the Bishops' Council for Justice and Peace, piloted a survey on *Laudato Si'* actions and initiatives throughout the Catholic Church in Ireland.

The survey aimed to identify the factors that enable us to engage with *Laudato Si'* as well as the obstacles. Drawing upon the recently launched *Laudato Si'* Action Platform it asks respondents to categorise their initiatives in one of seven *Laudato Si'* goals. For further information see *Laudato Si'* Action on www.laudatosiactionplatform.org

Following on from the success of conferences to promote *Laudato Si'*, organised by the Council for Justice and Peace and the LSWG before the Covid-19 pandemic, the LSWG is currently seeking suitable dioceses to host regional conferences.

Research

During 2022, the LSWG prepared various papers for submission to the Bishops' Conference, including on the Synodality Process, and to coincide with the United Nations Conference of Parties (COP) events, as well as researching content for media queries.

Supporting the *Laudato Si'* Network in Ireland:

During 2022 many trained *Laudato Si'* Animators (LSAs) in Ireland completed courses with Trócaire and/or through the *Laudato Si'* Movement. These LSAs are key to the promotion and roll out of *Laudato Si'* activities locally, particularly during the Season of Creation. The network is resourced through Trócaire but in collaboration with the LSWG. This included:

- monthly *Laudato Si'* animator meetings (by video call)
- publishing a monthly newsletter through Trócaire (to 400 people)
- support care for creation groups, for example in hosting a screening of *The Letter* film or local workshops on *Laudato Si'*
- Link with Eco-Congregation and the *Laudato Si'* Movement to support parishes who wish to explore the Eco-Parish award or engage with the *Laudato Si'* Action Platform
- host retreats on cultivating an ecological spirituality
- respond to speaking requests at events

Laudato Si' book clubs and courses have reached 700 people since March 2020.

The Letter – A Message for our Earth

On 4 October YouTube Originals released the grand documentary, *The Letter*, telling the story of the *Laudato Si'* encyclical letter and how the climate crisis is strongly affecting the Earth and all those who inhabit it. Following its launch, LSWG members, in association with the *Laudato Si'* Movement and Trócaire, organised 40 screenings around the country in parishes, universities and schools. This included a high level screening with President Michael D Higgins in Áras an Uachtaráin in November. Each screening was followed by a question and answers session which encouraged people to get involved locally in order to further promote *Laudato Si'* and the care for creation. Overall, the response to the movie has been enormous, with 8.5 million views on YouTube Originals.

Council for Catechetics

During 2022, the LSWG reported on a quarterly basis to the Council for Catechetics. This relationship is important and it ensures that the vision and values of *Laudato Si'* are reflected in textbooks for primary and post primary schools in Ireland. For example in *Soul Seekers*, the Junior Cycle text for religious education, a module is included entitled, *Ecology: A time for hope, a time to care*.

Overview of the pastoral work of the Irish Episcopal Conference during 2022

Bishops welcomed the message of Pope Francis for World Day of Peace on 1 January 2022, entitled: *Dialogue between Generations, Education and Work: Tools for Building Lasting Peace*.

The month concluded with the annual celebration of Catholic Schools Week which was hosted by school communities across the island on the theme: 'Catholic Schools: Living Life to the Full'. Organised by the Council for Education, CSW 2022 was formally opened on 23 January with the offering of Mass by Bishop Tom Deenihan of Meath in his role as chair of the Catholic Education Service.

HIERARCHY GENERAL PURPOSES TRUST
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

As chair of the Council for Communications, Archbishop Eamon Martin of Armagh welcomed the 2022 World Communications Day message by Pope Francis on the theme, *Listening with the ear of the heart*. The Primate of All Ireland said, “True listening is a foundation of genuine relationships, and is foundational to the relationship between God and humanity.”

On 24 February, Russia invaded Ukraine. Bishop Alan McGuckian SJ, as chair of the Bishops’ Council for Justice and Peace, published a statement calling for prayers for the people of Ukraine and encouraging leaders to return to “the table of peacebuilding.” Throughout the month, and thereafter, bishops published addresses, delivered homilies, and spoke to the media to encourage peace, welcome Ukrainians to Ireland and reiterate the pastoral call of Pope Francis in this regard.

On 25 February, Ahead of Temperance Sunday, the Irish Bishops’ Drugs Initiative launched its ‘Leave Your Mark’ podcast to raise awareness about the problem of addiction.

Members of the Episcopal Conference gathered together, in-person, for the Spring General Meeting in Maynooth. The main items for discussion included, the Russian war in Ukraine, Synodal Pathway, new lay ministries of Lector, Acolyte and Catechist, welcoming a return to full public worship following the pandemic, Trócaire’s Lenten appeal in Zimbabwe, safeguarding children, patronage in schools, preparation for Holy Week and Easter.

Ahead of Saint Patrick’s Day, Bishop Paul Dempsey of Achonry, as chair of the Episcopal Council for Emigrants, released a message in praise of all who are supportive of Irish emigrants.

The annual joint Saint Patricks’ Day message, by the Catholic and Church of Ireland Primate of All Ireland and Archbishops of Armagh, Archbishop Eamon Martin and Archbishop John McDowell, called on all Christians, including Patriarch Kirill and the Russian Orthodox Church, to pray for peace in Europe.

Holy Week and Easter liturgies were celebrated in the parishes and dioceses, including joint messages with the leadership of the main Christian Churches in Ireland.

On behalf of the Episcopal Conference, the Archbishops of Armagh and Dublin thanked parishioners across the island for their extraordinary generosity of €3.68m which helped to ease the hardship facing Ukrainians affected by Russia’s war on their country.

Ahead of the Northern Ireland Assembly Elections on 5 May, bishops in Northern Ireland published a pastoral reflection addressing the importance of voting; poverty; rights and dignity of unborn children; effectively responding to refugees fleeing war in Ukraine; sustaining a safeguarding environment; respect for religious freedom, faith in the public square including for Catholic and other faith-based schools; and, political stability serving the common good.

As chair of the Council for Vocations, Bishop Alphonsus Cullinan of Waterford & Lismore welcomed the message of Pope Francis for Vocations Sunday on 8 May, the theme of which was entitled ‘Called to Build the Human Family’.

On 20 May the chair of the Council for Life, Bishop Kevin Doran of Elphin, along with council members, launched the ‘Pray for Life Novena’ which invited people to pray for nine days – to conclude on the Feast of the Visitation - and thereby be an active part of an initiative to protect human life and help build a culture of life.

To mark the seventh anniversary of the publication of Pope Francis’ bestselling encyclical *Laudato Si*, Bishop Martin Hayes of Kilmore, as liaison bishop for the Episcopal Conference with the ‘*Laudato Si* Working Group’, said that the encyclical letter remains central to the universal Church’s blueprint for climate action: “we need to make rapid transformation to avoid the worse effects of climate impact ... and to sustain creation.”

As chair of the Council for Communications, Archbishop Eamon Martin welcomed Pope Francis’ message for World Communications Day on 29 May, Ascension Sunday, and which addressed the theme of listening with the ear of the heart.

Pentecost Sunday was marked as Day of Prayer in thanksgiving for the diocesan phase of the Universal Synod. This phase involved individual and groups coming together to listen, discern and engage in meaningful sharing, and a renewed commitment to being a missionary Church.

On 18 June in the Diocese of Ardagh and Clonmacnois, the National Pre-Synodal Assembly took place in Athlone followed by a prayer service in the nearby ancient monastic site of Clonmacnois in Co Offaly. The Assembly involved delegates from the 26 dioceses on the island, Religious Congregations, representatives of Catholic groups and lay ecclesial associations, clergy and from the Synodal Pathway steering committee and task group.

Also in June a delegation representing the Episcopal Conference and the wider Church in Ireland attended the 10th World Meeting of Families in Rome, on the theme ‘Family love: a vocation and a path to holiness.’ In attendance were family members, Archbishop Eamon Martin and the chair of the Council for Marriage and Family, Bishop Denis Nulty of Kildare & Leighlin. WMOF is a global celebration of family and faith that takes place every four years.

On behalf of the Council for Marriage and Family, Bishop Denis Nulty encouraged parishes to embrace Pope Francis’ message for the second World Day for Grandparents and the Elderly on 24 July, by making a special effort to reach out to show grandparents and the elderly across Ireland how much they are loved and cherished.

Following the social disruption caused by the Covid-19 pandemic, the Knock National Novena returned to its traditional format and took place from 14 – 22 August at the national Marian shrine. During the novena, bishops published the *National Synthesis of the Synodal Process*. This document was the fruit of a wide-ranging process of listening and consultation drawing on the syntheses produced by the 26 dioceses on the island, as well as those submitted by religious congregations and other interested groups. The *National Synthesis* was forwarded to the Synod Secretariat in the Vatican as part of a worldwide consultation announced by Pope Francis on the theme: ‘For a Synodal Church – Communion,

Participation, Mission.’ During the celebration of Mass to mark its publication, Dr Nicola Brady, chair of Synodal Steering Committee, thanked the thousands of people across Ireland who had responded to the Church’s consultation and made their voices heard as part of the process. Dr Brady also encouraged people to read the *National Synthesis*, which is an accessible and short document available on www.synod.ie, the findings of which, she said, “offers a strong foundation to build on.”

Ten students began their studies for the priesthood for Irish dioceses in September, which brought the total number to 56 seminarians.

Commenting on the theme of the Church’s annual ‘Day for Life’ on 3 October - which celebrates the dignity of life from conception to natural death - Bishop Kevin Doran said, “It is important that we don’t forget the lessons of the recent pandemic, when older people, especially those in the nursing homes, were exposed to greater risk, because they were not adequately factored into public policy.”

On 4 October, the Feast of Saint Francis of Assisi, and on the first day of their Autumn General Meeting in Maynooth, bishops welcomed Pope Francis’ message to world leaders ahead of COP 27, the UN climate conference in Egypt, urging more ambition to tackle the global climate crisis.

Amongst the other topics discussed during the Autumn General Meeting included: an appeal to government to extend energy cost support to local communities facilities; child safeguarding; call for an all-island approach to support refugees from Ukraine and asylum seekers; Travellers’ mental health and concern about unused exchequer resources; the Synodal Pathway; the work of missionaries; famine in the Horn and East Africa; 60th anniversary of the Second Vatican Ecumenical Council (1962 – 1965); and the centenary of the Legion of Mary.

In response to the Government’s publication of *Budget 2023*, bishops said that it did not deal with the underlying growth in the poverty levels and the increasing gap between rich and poor.

On 24 October, bishops criticised abortion regulations introduced by the Westminster government. These regulations were applied against the will of the majority of people in Northern Ireland, and predicated on the assumption that the unborn child has no right to life, as well as being based on an “abhorrent and indefensible prejudice against persons with disabilities, even before they are born.”

In his role as President of the Irish Bishops’ Conference, Archbishop Eamon Martin welcomed the publication of the Working Document for the Continental Stage of the Synod, entitled *Enlarge the Space of Your Tent (Isaiah 54:2)*, which was launched on 27 October during a press conference in the Holy See. The document expressly noted the contribution Ireland’s *National Synthesis*. *Enlarge the Space of Your Tent* will serve as a framework for the next stage of the journey for the Universal Synod, which will consist of a series of

assemblies around the world. The European Assembly is to take place in Prague during February 2023.

On 3 November the submission of March 2022, made by the Bishops' Council for Life to the Department of Health in respect of the *Review of the Operation of the Health (regulation of Termination of Pregnancy) Act 2018*, was published on www.catholicbishops.ie. The submission had previously been circulated as an insert to subscribers of *Intercom* magazine with an introduction by Bishop Kevin Doran.

Ahead of 27 November, Archbishop Eamon Martin launched the Episcopal Conference's interactive digital calendar for Advent 2022. Since 2013, this popular resource, on www.catholicbishops.ie has offered prayers and short audio/visual recordings for schools, parishes and individuals on the themes and scripture-based personalities of the Advent season.

On 26 November Pope Francis appointed Bishop Noel Treanor as Apostolic Nuncio to the European Union. Bishops' warmly congratulated Archbishop Treanor during their Winter General Meeting.

During their Winter General Meeting in Maynooth, bishops prayed for peace in Ukraine and discussed rapid inflation and its impact on the standard of living of so many families; political uncertainty in Northern Ireland; promoting vocations to the diocesan priesthood; progressing the lay Ministry of Catechist; Safeguarding Children in the Church; the Synodal Pathway; and Catholic Schools Week 2023.

Following the killing of Private Seán Rooney RIP on peacekeeping duties in Lebanon on 14 December, Archbishop Eamon Martin and Archbishop Dermot Farrell offered prayers and sympathy on behalf of the Episcopal Conference to the Irish Defence Forces and family of Private Rooney.

On 31 December the news of the death of Pope Emeritus Benedict XVI was announced by the Vatican. Bishops offered prayers for the late pope's eternal rest. Archbishop Eamon Martin hosted a press conference in Armagh to express his sympathy through the media on behalf of the Catholics of Ireland. Television networks and journalists attended from both jurisdictions. At the same time, online books of condolence were published by the Catholic Communications Office on the Episcopal Conference social media platforms to facilitate the faithful wishing to express their sympathy.

For further detail on the foregoing, see www.catholicbishops.ie, 'Irish Catholic Bishops' Conference' on Instagram, YouTube, Facebook and follow on Twitter @CatholicBishops.

FINANCIAL REVIEW

Income and expenditure

In 2022 the income of the Trust from all sources was €7,098,663 (2021: €4,153,209). 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. Diocesan contributions included an exceptional collection in support of Ukraine. This special appeal resulted in donations of €3.67 million received and subsequently remitted to Trocaire, to help the provision of assistance for the humanitarian response to the situation in Ukraine. This income did not have a material impact on the operational outcome of the organisation's day to day activities.

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 €7,261,025 (2021: €3,524,439). 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 28. The net movement in funds for the year was a deficit of €162,362 (2021: surplus €628,770).

The Balance Sheet shows total reserves of €5,244,795 (2021: €5,407,157). Of this, €1,742,329 (2021: €1,267,415) is restricted to be applied for specific purposes. The remaining funds are unrestricted.

Reserves Policy

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

Investment Policy

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

In the management of investments both Charity Law and Church teaching applies. Under Charity Law, the Trustees must seek to obtain the best financial return possible consistent with commercial prudence. Following the Church's teaching, the Trustees also seek to maintain an ethical investment policy through a process of making judgments about the products, services and corporate practices as well as their financial efficacy. The judgement of the Trustees and their decisions to invest or disinvest, and of seeking to change through

shareholder action, reflect particularly that teaching which promotes the dignity and sanctity of human life and the importance of society in general.

TRUSTEES' RESPONSIBILITIES

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

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.

POST BALANCE SHEET EVENTS

With the lifting of the Government imposed Covid-19 restrictions in early 2022, activity levels are gradually improving and returning to pre-Covid levels. The situation in the Ukraine continues to cause significant economic and social dislocation globally and in Ireland. The Trustees consider that there has not been a significant effect on post year-end activities as a result of these events.

Hierarchy General Purpose Trust has provided bridging loan facilities to Veritas of €400,000 afterdate. The loan plus interest is to be repaid in full no later than 30 September 2023.

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**
Trustee

+ **Francis Duffy**
Trustee

Date: 14 June 2023

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 2022, 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 2022 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 2023

HIERARCHY GENERAL PURPOSES TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022
(incorporating the Income and Expenditure Account)

	Note	Unrestricted Funds €	Restricted Funds €	Total 2022 €	Total 2021 €
INCOME AND ENDOWMENTS FROM:					
Donations	4a	1,443,463	5,771,047	7,214,510	2,930,665
Income from charitable activities	4c	104,165	-	104,165	494,464
Investments	4d	(308,395)	-	(308,395)	263,841
Other	4e	-	88,383	88,383	464,239
TOTAL INCOME AND ENDOWMENTS		1,239,233	5,859,430	7,098,663	4,153,209
EXPENDITURE ON:					
Raising funds	5	(16,383)	-	(16,383)	(16,383)
Charitable activities	6	(1,860,126)	(5,384,516)	(7,244,642)	(3,508,056)
TOTAL EXPENDITURE		(1,876,509)	(5,384,516)	(7,261,025)	(3,524,439)
NET MOVEMENTS IN FUNDS		(637,276)	474,914	(162,362)	628,770
Total funds brought forward		4,139,742	1,267,415	5,407,157	4,778,387
TOTAL FUNDS CARRIED FORWARD	16-17	3,502,466	1,742,329	5,244,795	5,407,157

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 31 to 41 form part of the financial statements.

HIERARCHY GENERAL PURPOSES TRUST

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 €	2022 €	2021 €	2021 €
FIXED ASSETS					
Tangible assets	10		17,277		19,840
Financial Assets	11		<u>2,301,488</u>		<u>2,668,258</u>
			2,318,765		2,688,098
NON-CURRENT ASSETS					
Debtors (amounts due after one year)	13		290,307		668,619
CURRENT ASSETS					
Debtors (amounts due within one year)	12	904,551		559,415	
Cash at bank and in hand	19	<u>2,099,261</u>		<u>1,883,942</u>	
		3,003,812		2,443,357	
Creditors (amounts falling due within one year)	14	<u>(368,089)</u>		<u>(307,949)</u>	
NET CURRENT ASSETS			<u>2,635,723</u>		<u>2,135,408</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			5,244,795		5,492,125
Creditors (amounts falling due after one year)	15		-		(84,968)
TOTAL NET ASSETS			<u><u>5,244,795</u></u>		<u><u>5,407,157</u></u>
THE FUNDS OF THE CHARITY					
Unrestricted funds	16		3,502,466		4,139,742
Restricted income funds	17		1,742,329		1,267,415
TOTAL CHARITY FUNDS			<u><u>5,244,795</u></u>		<u><u>5,407,157</u></u>

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

+ Kieran O'Reilly
Trustee

Date: 14 June 2023

+ Francis Duffy
Trustee

Date: 14 June 2023

The notes on pages 31 to 41 form part of the financial statements.

HIERARCHY GENERAL PURPOSES TRUST**CASHFLOW STATEMENT AS AT 31 DECEMBER 2022**

CASH FLOWS FOR THE REPORTING PERIOD	Note	2022	2021
		€	€
Net Cash generated from Operating Activities	18.1	181,668	877,653
Net Cash generated from Financing Activities	18.2	0	68
Net Cash generated from/(used in) Investing Activities	18.3	33,651	32,999
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		215,319	910,720
RECONCILIATION OF NET CASH OUTFLOW TO MOVEMENT IN NET FUNDS			
Change in Cash and Cash Equivalents in the Reporting Period		215,319	910,720
Cash and Cash Equivalents at Beginning of the Reporting Period		1,883,942	973,222
CASH AND CASH EQUIVALENTS AT END OF THE REPORTING PERIOD	19	2,099,261	1,883,942

The notes on pages 31 to 41 form part of the financial statements.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

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 2022

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 2022 €	Total 2021 €
4. INCOMING RESOURCES				
4 (a) DONATIONS				
Diocesan Contributions	1,443,463	-	1,443,463	1,207,754
Ukrainian Appeal		3,678,300	3,678,300	-
Ukrainian-Afgan Project-Restricted Income(Benefact Trust)		46,965	46,965	-
Safeguarding In Irish Catholic Church- Grant for Project		185,950	185,950	-
Care of retired Bishops	-	600,000	600,000	633,594
CCSS T/A "Towards Healing"	-	260,253	260,253	310,500
Episcopal Council Drugs Initiative (IBDI)	-	69,850	69,850	84,950
Irish Council for Prisoners Overseas (ICPO)	-	248,653	248,653	223,646
Council for Emigrants	-	167,320	167,320	68,134
Council for Immigrants	-	10,000	10,000	10,000
Council for Justice & Peace	-	30,000	30,000	33,808
Anscombe	-	49,248	49,248	48,600
Holy See (Universal Church)	-	48,319	48,319	45,500
Council for Communications	-	22,399	22,399	6,444
Finance and General Purposes Council	-	22,500	22,500	25,889
Executive Administration Council	-	-	-	27,000
Council for Catechetic	-	40,000	40,000	35,000
Council for Healthcare	-	3,738	3,738	78,355
Council for Life	-	-	-	81,100
The Albert Gubay Charitable Foundation Office Contribution	-	3,057	3,057	3,019
Synodal Pathways	-	260,000	260,000	-
Council for Vocations	-	8,182	8,182	-
Integrity in Ministry	-	-	-	1,535
Towards Peace	-	16,312	16,312	5,837
	1,443,463	5,771,047	7,214,510	2,930,665

4 (b) GRANT INCOME

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

	2022 €	2021 €
Health Service Executive (HSE) - Included within (IBDI)		
IBDI Programme (1 January 2022 - 31 December 2022)	69,750	69,750
Covid-19 Support Payment	-	5,000
	69,750	74,750
Government of Ireland: Emigrant Support Programme - Included within (ICPO)		
ICPO Caseworker 1 Grant - (1 July 2022 - 30 June 2023)	64,049	65,398
ICPO Caseworker 2 Grant - (1 July 2022 - 30 June 2023)	34,228	32,612
ICPO Caseworker England Grant - (1 July 2022 - 30 June 2023)	37,798	38,180
ICPO Hardship Fund - (1 July 2022 - 30 June 2023)	45,000	40,000
Family Information Days	-	250
Prison Visits	16,500	9,000
Other	8,000	4,000
Total Emigrant Support Programme	205,575	189,440
Family Information Days	-	(500)
Prison Visits	(9,000)	(6,000)
Caseworkers 1	(5,388)	(16,512)
Training and Service Provision	(263)	-
Carryover to 2022/23		
ICPO staff training	5,830	-
Contribution to the design and print costs of the family resource booklet	1,500	-
Prior Year Underspend:	(7,321)	(23,012)
	198,254	166,428

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds €	Restricted Funds €	Total 2022 €	Total 2021 €
4 (c) INCOME FROM CHARITABLE ACTIVITIES				
Royalty Income	104,165	-	104,165	494,464
	104,165	-	104,165	494,464
4 (d) INCOME FROM INVESTMENTS				
	Unrestricted Funds €	Restricted Funds €	Total 2022 €	Total 2021 €
Interest earned on deposits	-	-	-	68
Loan Interest Receivable	13,049	-	13,049	16,234
Sundry Income	508	-	508	873
(Loss)/Gain + interest/dividends on Investments	(321,952)	-	(321,952)	246,666
	(308,395)	-	(308,395)	263,841
4 (e) OTHER INCOME				
	Unrestricted Funds €	Restricted Funds €	Total 2022 €	Total 2021 €
Government Covid-19 Wage Supports	-	88,383	88,383	464,239
	-	88,383	88,383	464,239
5. RAISING FUNDS				
	Unrestricted Funds €	Restricted Funds €	Total 2022 €	Total 2021 €
Staff costs	16,383	-	16,383	16,383
	16,383	-	16,383	16,383
6. DIRECT CHARITABLE EXPENDITURE				
	Unrestricted Funds €	Restricted Funds €	Total 2022 €	Total 2021 €
Commission for Planning, Communications and Resources	962,593	85,997	1,048,590	858,166
Commission for Pastoral Care	199,618	489,832	689,450	669,219
Commission for Social Issues and International Affairs	90,693	3,752,375	3,843,068	136,305
Commission for Worship, Renewal and Faith Development	41,668	14,473	56,141	49,511
Commission for Catholic Education and Formation	156,752	51,001	207,753	441,398
CCSS T/A Towards Healing	-	243,000	243,000	310,500
Care of retired Bishops	57,865	600,000	657,865	626,805
Holy See (Universal Church)	-	45,500	45,500	45,500
National Board for Safeguarding Children	276,649	92,680	369,329	160,598
Provision against Loan Balance	(60,000)	-	(60,000)	-
Support Costs (note 7)	31,317	9,175	40,492	56,061
Governance Costs (note 8)	92,971	483	93,454	153,993
	1,850,126	5,384,516	7,234,642	3,508,055

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

6.1 GRANT FUNDING ACTIVITIES

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

	Grants to Institutions	2022	2021
	€	€	€
Commission for Pastoral Care	14,084	14,084	14,083
Commission for Social Issues and International Affairs	38,089	38,089	38,001
Commission for Catholic Education and Formation	49,938	49,938	38,405
Anscombe	-	-	48,600
Holy See (Universal Church)	-	-	45,500
National Board for Safeguarding Children	276,649	276,649	160,598
CCSS T/A Towards Healing	-	-	310,500
	378,760	378,760	655,687

The only material grants made during the year relate to an amount paid to Coimirce amounting to €276,649 (2021: €160,598).

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	2022	2021
		€	€	€	€
Staff Costs	Staff Time	483	9,175	9,658	20,883
Office Costs	Staff Time	1,648	31,317	32,965	36,076
		2,131	40,492	42,623	56,959

8. OTHER EXPENDITURE

	Note	Charitable activities	2022	2021
		€	€	€
Governance Costs	8.1	91,323	91,323	151,042
Support Costs	7	2,131	2,131	2,951
		93,454	93,454	153,993

8.1 Governance costs

	2022	2021
	€	€
Episcopal Conference Bishops Expenses	36,989	12,513
Legal and Professional fees	36,191	117,234
Audit	18,143	21,295
	91,323	151,042

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9. STAFF COSTS AND DISCLOSURES

The average number of employees during the year was 30 (2021 - 30). The aggregate amounts paid to or on behalf of the staff are as follows:

	2022	2021
	€	€
Wages and salaries	1,317,217	1,158,261
Social welfare costs	134,575	123,058
Pension costs	88,012	92,965
	<u>1,539,804</u>	<u>1,374,284</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:

	2022	2021
Salary Range		
€70,000 - €80,000	1	-
€80,001 - €90,000	-	-
€90,001 - €100,000	1	2
€100,001 - €110,000	-	-
€110,001 - €120,000	-	1
€120,001 - €130,000	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; (2021: €Nil).

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 €328,778 (2021: €329,250) in the year.

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

10. TANGIBLE FIXED ASSETS

	IT & Office Equipment €	Furniture & Fittings €	Total €
COST			
At 1 January 2022	180,983	104,049	285,032
Additions	7,466	344	7,810
Disposals	(629)	-	(629)
At 31 December 2022	187,820	104,393	292,213
DEPRECIATION			
At 1 January 2022	163,482	101,710	265,192
Charge for the year	8,217	1,841	10,058
Disposals	(314)	-	(314)
At 31 December 2022	171,385	103,551	274,936
NET BOOK VALUE			
At 31 December 2022	16,435	842	17,277
At 31 December 2021	17,501	2,339	19,840

11. FINANCIAL ASSETS

	2022 €	2021 €
Valuation at start of year	2,668,258	2,475,549
Additions	871,669	776,488
Disposal proceeds	(912,815)	(824,201)
Realised Gain	58,386	205,610
Unrealised (Loss)/Gain	(384,010)	34,812
Valuation at end of year	2,301,488	2,668,258

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

	2022 €	2021 €
Prepaid expenses and other debtors	513,191	431,372
World Meeting of Families 2018 Solidarity Funds	135,360	128,043
Term Loan - Veritas	256,000	-
	904,551	559,415

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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

	2022	2021
	€	€
Loan to Irish College Rome	420,020	480,020
Provision against Loan - Irish College Rome	(420,020)	(480,020)
World Meeting of Families 2018 Solidarity Funds	22,255	157,616
Term Loan - Veritas	268,052	511,003
	290,307	668,619

Included within debtors is a provision against the recoverability of Loans made to Irish College Rome. A sum of €60,000 has been received in the year as part payment of the outstanding loan. 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

	2022	2021
	€	€
Approved commission allocations and accrued expenses	212,753	131,694
World Meeting of Families 2018 Solidarity Funds	113,206	141,444
Payroll taxes	42,130	34,811
	368,089	307,949

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

	2022	2021
	€	€
World Meeting of Families 2018 Solidarity Funds	-	84,968
	-	84,968

16. UNRESTRICTED FUNDS

	Opening Balance	Income	Expenditure	Closing Balance
	€	€	€	€
General Unrestricted funds	4,139,742	1,239,233	(1,876,509)	3,502,466

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 2022

17. RESTRICTED FUNDS

	Opening Balance €	Income €	Expenditure €	Closing Balance €
Episcopal Council for Emigrants	223,083	167,321	(86,700)	303,704
Episcopal Council for Immigrants	-	10,000	(512)	9,488
Irish Council for Prisoners Overseas	255,922	248,653	(248,653)	255,922
Episcopal Conference Drugs Initiative	42,652	69,850	(69,850)	42,652
Irish Council for Justice & Peace	-	30,000	(30,000)	-
Care of Retired Bishops	79,829	600,000	(600,000)	79,829
Year of Vocation	15,456	-	-	15,456
CCSS "Towards Healing"	-	260,253	(243,000)	17,253
Anscombe	-	49,248	(48,600)	648
Holy See	20	48,319	(45,500)	2,839
Eucharistic Congress	107,651	-	-	107,651
Council for Healthcare	75,000	3,738	(3,738)	75,000
National Vocations Office	54,867	8,182	(8,182)	54,867
Council for Communications	-	22,399	(22,399)	-
Finance & General Purpose Council	-	22,500	(22,500)	-
Council for Catechetical	-	40,000	(40,000)	-
Youth Ministry	32,318	-	-	32,318
Towards Peace	-	16,312	(16,312)	-
Council for Life	81,100	-	-	81,100
The Albert Gubay Charitable Foundation	228	3,057	(3,057)	228
Pilgrimage Fund	299,289	-	-	299,289
Synodal Pathways	-	260,000	-	260,000
Government Employment Wage Subsidy Scheme	-	88,383	(88,383)	-
Safeguarding in Irish Catholic Churches - Project	-	185,950	(92,680)	93,270
Ukrainian Appeal	-	3,678,300	(3,673,800)	4,500
Ukrainian-Afgan Project (Benefact Trust)	-	46,965	(40,650)	6,315
	1,267,415	5,859,430	(5,384,516)	1,742,329

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

18. RECONCILIATION OF CASH FLOWS

	Note	2022 €	2021 €
18.1 OPERATING ACTIVITIES			
Net movement in funds		(162,362)	628,770
Adjustments for:			
Depreciation charges	10	10,058	12,628
Interest fees and charges	4(d)	-	(68)
Realised gain on investments	11	(58,386)	(205,610)
Unrealised (loss)/gain on Investments	11	384,010	(34,812)
Decrease in debtors	12-13	33,176	548,900
(Decrease) in creditors	14-15	(24,828)	(72,155)
Net cash from operating activities		181,668	877,653
18.2 FINANCIAL ACTIVITIES			
		2022 €	2021 €
Deposit Interest	4(d)	-	68
Net cash generated from financing activities		-	68
18.3 INVESTMENT ACTIVITIES			
		2022 €	2021 €
Payments to acquire tangible fixed assets	10	(7,810)	(14,841)
Receipts from sale of tangible fixed assets	10	315	127
Payments to acquire Investments	11	(871,669)	(776,488)
Receipts from sale of Investments	11	912,815	824,201
Net cash from/(used in) Investing activities		33,651	32,999

19. ANALYSIS OF CHANGES IN NET FUNDS

	31-Dec 2021 €	Cash Flows €	31-Dec 2022 €
CASH AT BANK			
Operating bank accounts	1,744,857	194,590	1,939,447
Cash held in investment portfolio	139,085	20,729	159,814
	<u>1,883,942</u>	<u>215,319</u>	<u>2,099,261</u>

20. SUPPORTS TREATED AS OTHER INCOME

	2022 €	2021 €
Government Covid-19 Wage Supports	88,383	464,239
	<u>88,383</u>	<u>464,239</u>

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 €88,012 (2021 - €92,965).

HIERARCHY GENERAL PURPOSES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 The Association of Leaders of Missionaries and Religious of Ireland (“AMRI”).

During the year ended 31st December 2022, IEC through HGPT provided funding of €276,631 (2021: €160,598) to Coimirce. The balance due from Coimirce at 31st December 2022 was €143,569 (2021: €82,903).

During the year ended 31st December 2022, IEC through HGPT provided funding of €Nil (2021: €281,000) to Catechetical programmes in Veritas. HGPT has recognised royalty income of €101,532 (2021: €476,850) from Veritas during the year; of this €Nil (2021: €381,850) relates to historical royalty income arising in previous years, unprovided for due to uncertainty as to its recoverability. The balance due at 31st December 2022 in relation to royalties is €101,532 (2021: €195,850).

Veritas Communications has a repayable subordinated loan facility amounting to €524,052 (2021: €511,003). Interest of €13,049 (2021: €16,234) accrued on this loan during the year.

The total balance due from Veritas Communications at 31st December 2022 was €625,584 (2021: €706,853).

23. POST BALANCE SHEET EVENTS

There were no significant subsequent events that require disclosure or adjustment to the financial statements.

Hierarchy General Purposes Trust has provided bridging loan facilities to Veritas of €400,000 afterdate. The loan plus interest is to be repaid in full no later than 30 September 2023.

24. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the Board of Trustees on 14 June 2023.