

Parish of Drumcondra, North Strand and St Barnabas

Annual Report

and

Statement of Financial Activities

and

Assets and Liabilities

for the year ended 31 December 2020

Registered Charity Number: 20001964

CHY 1280

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2020
Registered Charity Number: 20001964 CHY 1280

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Reference & Administratives Details

Charity Name: Parish of Drumcondra, North Strand & St Barnabas

Charity Registration Number: 20001964

Revenue Number: CHY 1280

Contact Address: 74 Gracepark Road, Drumcondra Dublin D09 X5F7

Trustees

The Rev'd Edward Garth Bunting

Jean Denner

Stuart Mullen

Olive Cooper

Anne Rojas (Retired 30 August 2020)

Olwyn Cross

Mervyn Denner

Ivan Bolton

William Mercer

Gladys Gent

Lorna Kemp

Hilda Bolton

Anne Mercer

Denise Crosse

Jonathon Tonge

Eamon Honan (Elected 30 August 2020)

Alan Privett (Elected 30 August 2020)

Irene Kenny (Elected 30 August 2020)

Parish Office Bearers

Clergy: The Rev'd Edward Garth Bunting

Parish Hon Treasurer: Mrs Jean Denner

Hon Secretary: Mr Stuart Mullen

Rector's Church Warden: Drumcondra Church Mrs Irene Kenny

North Strand Church Mrs Olive Cooper

People's Church Warden: Drumcondra Church Ms Denise Crosse

North Strand Church Mr Mervyn Denner

Independent Auditor: Susan Brown. FCA, CTC, BSc (Hons).

Unit 6 Archway House, Donabate, Co Dublin K36VR80

Bankers

Permanent TSB, 130 Drumcondra Road Lower, Dublin 9 DO9 TY86

An Post, General Post Office. O'Connell Street Lower Dublin 1 DO1 F5P2

AIB, 140 Drumcondra Road Lower, Dublin 9 DO9 YY61

Lorcan Avenue Post Office, Lorcan Avenue, Dublin 9, DO9 CYO5

Trustees' Report

Objectives and Activities

The Charitable purpose:

The charitable purpose of the Parish of Drumcondra, North Strand and St Barnabas of the Church of Ireland is the advancement of religion.

The Charitable objects:

The principal function of the Select Vestry of the Parish of Drumcondra, North Strand and St Barnabas of the Church of Ireland is to support the advancement of the Christian religion by promoting, through the work of the Parish of Drumcondra, North Strand and St Barnabas, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. Being open to and engaging with society as a whole and offering support for those needing help are fundamental to the practical delivery of the benefits of Christianity. As a result of activity in the pursuit of the advancement of the Christian religion, the Parish of Drumcondra, North Strand and St Barnabas has custody of property and of records, materials and artefacts of significance to the cultural and religious heritage and maintenance of which is undertaken by the Parish of Drumcondra, North Strand and St Barnabas.

Achievements, Performance & Public Benefit

The outworking of this whole mission includes the following activities:

- offering regular public worship as prescribed in the Book of Common Prayer;
- offering baptism, confirmation, marriage and funeral services to those who seek the Church's pastoral ministry;
- offering pastoral care to people in the community when they are in need during times like illness or bereavement;
- teaching about the Christian faith to those who seek to know more;
- running children's and youth organisations to help build community through Sunday Clubs, Boys' Brigade, Girls' Brigade;
- overseeing the running of two national schools;
- running social activities for the community like a Badminton Club and Old Time Dancing and Social Club;
- offering support for family life through the work and ministry of the Mothers' Union.

2020 has been a challenging year for the Trustees due to the Coronavirus pandemic. For most of 2020, our church buildings have been closed for public worship and our usual fundraising activities have been cancelled.

Rethinking how we offer our work in the community has been necessary. To assist with public worship, we pre-recorded services of Morning Prayer to be watched from the parish Facebook page, then moving to live services on Facebook and the Zoom platform. A basic parish website was developed to communicate with parishioners and the wider community. Weekly emails are being sent out with news about parishioners and the parish. These means of communication have also helped draw attention to our parish finances as our major sources of income ceased when the church buildings and fundraising events stopped. Some parishioners generously moved to direct giving by Electronic Funds Transfer. We continue to work on this. Pastoral care is being offered over the telephone rather than in person.

All of this has brought some positive changes in unprecedented circumstances which can continue when the pandemic is over

Overview of the Parish financial position at the reporting date

The principal source of funding for the Parish is from donations and property. At the end of the year the Parish had net assets of €1,380,726 (2019:€1,386,772) and the Trustees are satisfied with the level of retained reserves at the year end. Of the net funds at 31st December 2020 of €18,984 (2019:€23,413) are attributable to restricted/designated funds.

Trustees' Policy on holding Reserves

The Trustees have a formal policy on reserves. When preparing the year's budgets, the Trustees ensure that adequate funds are in hand, so that, along with projected donated/fundraised funds, the parish is adequately financed for coming year.

There were no funds that were materially in deficit at the end of the year

Trustees' Report continued

Going Concern

The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure that the charity can continue its activities. The Trustees are satisfied after making the appropriate enquiries that the Charity has sufficient funds, assets and support available to it to continue its charitable activities. The financial statements are prepared, therefore, on the going concern basis.

Employees

We have no employees. The Select Vestry is grateful to dedicated volunteers who give of their time, talents and commitment to help run the parish.

Select Vestry/Trustees

Election to the Select Vestry of the Parish of Drumcondra, North Strand and St Barnabas, members of which become Trustees of the charity, is held annually and in accordance with the Chapter 3 of the Constitution of the Church of Ireland.

The Trustees of the Parish of Drumcondra, North Strand and St Barnabas shall meet as is required by the business of the Parish of Drumcondra, North Strand and St Barnabas. It met 6 times in the year under review

The independent auditor was reappointed at a meeting of the Trustees on the 16 November 2020. Remuneration is by Electronic Funds Transfer.

Structure, Governance and Management

Constitution of the Charity

The charity is controlled by the constitution and governing documents of the Church of Ireland.

Governance cost

Governance costs of €2,460 were incurred during the year of which €2,460 related to fees to the independent auditor. Governance costs are included within other resources used in the receipts and payments accounts.

Risk management

The Trustees actively review the risks which the charity faces and believe that any risks identified are addressed by themselves on a timely basis. Such reviews include completing a Risk Register and ensuring appropriate controls are in place to provide reasonable assurance against fraud and error.

Transactions with the Trustees

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Books of Account

To ensure that proper books of account are kept, the Trustees have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The books of account are located at 19 Ferrycarraig Park, Fairfield, Coolock, Dublin 17 D17 Y220

State of Trustees Responsibilities

The Trustees of the Select Vestry are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the results for that period. The financial statements are to be prepared in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with the Irish Law and FRS 102 – 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland', Section 1A (Small Entities). Under law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parish and of the profit or loss of the parish for the period.

Trustees' Report continued

Statement of Trustees' responsibilities (continued)

In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make reasonable prudent judgements and accounting estimates;

Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the parish will continue in operation.

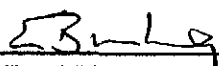
The Trustees are also responsible for maintaining adequate accounting records that are sufficient to show and explain the parish's transactions and disclose with reasonable accuracy at any time the financial position of the parish. They are responsible for safeguarding the assets of the parish including the prevention and detection of fraud and other irregularities.

Trustees' Statement on relevant audit information

The Trustees have confirmed that:

So far as they are aware, there is no relevant audit information of which the parish's auditor is unaware, and

The Trustees have taken all the steps that ought to be taken in order to be aware of any relevant audit information and to establish that the parish's auditor is aware of that information

Trustee 1 
The Rev'd Edward Garth Bunting

Date 18/12/2021

Trustee 2 
Jean Denner

**Independent Auditors Report to the Trustees
of the Parish of Drumcondra North Strand & St Barnabas**

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Parish of Drumcondra, North Strand and St Barnabas for the year ended 31st December 2020, which comprise the Statement of Financial Activity, the Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparations is FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of the Standard.

In my opinion the financial statements:

- Give a true and fair view of the assets, liabilities and financial position of the Parish as at 31st December 2020 and of its surplus for the year then ended; and
- have been properly prepared in accordance with Financial Reporting Standard FRS102 'The financial Reporting Standard' applicable in the UK and the Republic of Ireland, applying Section 1A of that Standard.

Basis of Opinion

I conducted my audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) My responsibilities under these standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of my report. I am independent of the Parish in accordance with ethical requirements that are relevant to my audit of the financial statements in Ireland, including the Ethical Standard issued by the Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in Note 23 to the financial statements and I have fulfilled my ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I 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 that I have performed I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Parish's ability to continue as a going concern for a period of at least twelve months from the date 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 my Auditor's Report thereon.

My opinion on the financial statements does not cover any other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information.

**Independent Auditors Report to the Trustees
of the Parish of Drumcondra North Strand & St Barnabas - Contd.**

If, based on the work I have performed, I conclude that there is a material misstatement of this other information I am required to report this fact.

I have nothing to report in this regards

Opinions on other Matters

In my opinion, based on the work undertaken in the course of the audit I report that:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements

I have obtained all of the information and explanations which, to the best of my knowledge and belief, are necessary for the purpose of my audit.

In my opinion, the accounting records of the Parish 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 Parish and its environment obtained in the course of the audit, I have not identified any material misstatements in the Trustees' Report.

I have nothing to report in this regards

Respective Responsibilities and restrictions on use

Responsibilities of the Trustees for the financial statements

As explained more fully in the Statement of the Trustees Responsibilities, the Trustees are responsible for preparing the financial statements in accordance with applicable accounting standards and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements the Trustees are responsible for assessing the Parish's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees intend to cease operations or have no alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud and error, and to issue an Auditor's Report that includes my 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 could arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. A further description of my responsibilities for the audit of the financial statements is located on the IAASA's website at : [http://www.iaasa.ie/publications/ISA-700-\(Ireland\)](http://www.iaasa.ie/publications/ISA-700-(Ireland)). This description forms part of my Auditor's report.

The Purpose of my audit work and to whom we owe responsibility

This Report is made solely to the Trustees of the Parish of Drumcondra, North Strand and St. Barnabas. My audit work has been undertaken so that we might state to the Parish's Trustees those matters that I am required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Parish and its Trustees as a body, for my audit work, for this report or for the opinions I have formed.



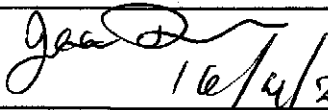
Susan E Brown FCA CTC BSc (Hons)
Chartered Accountant and Statutory Audit Firm
Unit 6 Archway House, Donabate, Co Dublin
Date: 17th April 2021

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2020
Registered Charity Number: 20001964 CHY 1280

	Notes	2020 Unrestricted Funds €	2020 Restricted Funds* €	2020 Total Funds €	2019 Total Funds €
Incoming resources					
Donations & Legacies					
Voluntary income <i>(All regular giving including sustentation, standing orders, etc.)</i>	1	32,423		32,423	32,045
Other collections and donations	2	3,513	2,433	5,946	11,151
Tax recovery	3	7,365		7,365	6,636
Income from Charitable activities (Fundraising) Parish Organisations (see page 7)	4	534	850	1,384	35,100
			735	735	2,920
Income from investments	5	38,776	5,226	44,002	45,650
Other Trading	6	13,638		13,638	23,176
Graveyard/columbarium income (see Page 8)		4,073		4,073	5,791
Other incoming resources	7	740	430	1,170	4,145
Interest	8	2		2	2
Total incoming resources		101,064	9,674	110,738	166,616
Resources used					
Expenditure on Charitable activities					
Diocesan Assessment and Obligations	9	66,894		66,894	66,330
Churches	10	13,270	5,823	19,093	46,350
Property	11	5,980		5,980	8,360
Investment Expenses	12	2,310	3,616	5,926	3,698
Parish Organisations (see page 7)			715	715	3,001
Graveyard/Columbarium (see page 8)		2,211		2,211	6,932
Home & Overseas Mission Activity (see page 9)	13	0	1,344	1,344	4,069
Fundraising	14	117		117	695
Other Expenditure (Staff & Clergy Training)	15	275		275	275
Other resources used	16	2,869	2,008	4,877	2,425
Total resources used		93,926	13,506	107,432	142,135
Net incoming/(outgoing) resources		7,138	-3,833	3,306	24,481
Transfers between funds					
Gross transfers - in				0	22,982
Gross Transfers - out				0	-22,982
Net incoming/(outgoing) before other gains/losses		7,138	-3,833	3,306	24,481
Other recognised gains/losses					
Gains/losses on investment assets		-9,350		-9,350	28,410
Gains/losses on revaluation/fixed assets, etc.				0	0
Gains/losses on residential properties booked					1,090,000
Net movement in funds		-2,212	-3,833	-6,044	1,142,891
Reconciliation of Funds					
Total funds brought forward		1,380,076	6,696	1,386,772	243,881
Total funds carried forward		1,368,545	12,181	1,380,726	1,386,772

* Restricted means for specific purposes, i.e. Bishops' Appeal, other charities, targeted bequests, etc.

Signed by:
(Treasurer)
Date:


16/4/2021

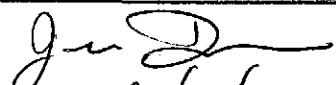
Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2020
Registered Charity Number: 20001964 CHY 1280

Balance Sheet as at 31 December 2019

	Note	2020	2019
Fixed assets			
Investment Property	18	€1,090,000	€1,090,000
Heritage property		€0	€0
RCB Unit Trusts		€207,335	€216,685
Investments Soloditary Bonds		€23,169	€23,168
Total Fixed assets		€1,320,504	€1,329,853
Current assets			
Current Account - Irish Permanent		€25,160	€29,935
Deposit Account - Irish Permanent		€31,173	€24,972
Petty Cash		€31	€35
Petty Cash 1		€10	€0
Current Account - AIB		€3,329	€1,467
Post Office Account		€322	€322
Petty Cash 2		€197	€188
Total Current assets	17	€60,222	€56,919
Current Liabilities			
Sundry Creditors & Provisions		€0	€0
Accounts Payable		€0	€0
Total Liabilities		€0	€0
Net Asset Surplus		€1,380,726	€1,386,772

Signed by:
(Treasurer)

Date:


16/4/2021

Balance Explained

Note

Net movement in Funds

Parish Accounts Surplus/Deficit	€1,424	25,704
Graveyard Fund Surplus/Deficit	€1,862	-1,140
Other Parish Organisations	€20	-83
Revaluation of Investments (RCB)	-€9,350	28,410
	-€6,044	52,891

17 Bank Balance explanation (Total Current Assets)

Restricted

Tenents Deposit	€3,275	€3,300
North Strand Flower Fund	€243	€243
Parish Support Fund	€6,392	€7,736
Children Ministry	€1,270	€1,494
Drumcondra Church Facilities Fund	€1,000	€0

Parish Organisation Funds

Drumcondra Flower Fund	€322	€322
Badminton Club	€10	€0
Old time Dancing	€197	€188
Graveyard Fund	€3,329	€1,467

Designated held in the Parish Accounts

Wednesday Morning Fellowship	€270	€210
Bungalow & Cottage Repair Fund	€1,525	€1,490
Charity	€0	€321
Chancel Guild	€1,150	€6,642

	€18,983	€23,413
Unrestricted	€41,239	€33,506
	€60,222	€56,919

Accounts Notes

1. Accounting Policy

Set out below are the principal accounting policies which have been adapted in the compilation of the Receipt and Payments Account and Statement of Assets and Liabilities. The Trustees have adopted a Financial Controls Policy and Financial Policy during the year 2020. These will be reviewed and updated annually.

(a) Receipts and Payments Account

All items of income and expenditure included within the Receipts and Payments Account have been accounted for on a cash receipts basis. Entitlement to bequests/legacies is considered established when the Charity has been notified of a distribution to be made by the executor.

(b) Statement of Assets and Liabilities

The financial statements are presented in Euro (€) which is the functional currency of the Charity.

(i) Property

Churches and graveyard and Parish Hall - are deemed 'Heritage assets' as defined by the Charities SORP (FRS102). These Heritage assets are not included in the Statement of Assets & Liabilities as information on their cost or valuation is not available and such information cannot be obtained at a cost commensurate with the benefit to the users of the accounts.

Residential Building - the Parish is entitled to earn long term rental income from these properties. They are recognised at the valuation for the purpose of LTP and are carried at fair value. Changes in fair value are recognised in the statement of financial activity within 'net gain/loss on investments'

(ii) Investments

Investments in RCB Unit Trusts are initially recorded at cost and then subsequently stated at fair market value at each year end date. The Solidarity Bond and are invested for 10 years and are value at cost price. Income from investments together with any related tax credit is recognised in the Income Statement account in the year in which it is receivable.

(iii) Restricted Funds

Restricted Funds can only be used for particular restricted purpose within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted activity.

Tenants Deposit: The advance rent paid by tenants

North Strand Flower Fund: for the provision of Flowers in North Strand Church

Parish Support Fund: Funds for the rector to help individuals in financial difficulty

Children Ministry: Funds for the support of ministry to children & youth

Drumcondra Facilities Fund: Funds for the provision of better facilities at Drumcondra Church

(iv) Unrestricted Funds

Unrestricted funds are donations and other incoming resources received or generated which are expendable at the discretion of the charity in furtherance of its objectives.

(v) Designated Funds

Designated funds are those unrestricted funds which have been set aside by Trustees for an essential spend or future purpose.

Wednesday Morning Fellowship. Funds collected by the Wednesday Morning Fellowship to be spent on North Strand Church.

Bungalow & Cottage Repair Fund: Part of the rent set aside each month for the repair and upkeep of both rented properties.

Chancel Guild: Funds collected by the Chancel Guild to be spent on Drumcondra Church.

Charity: Collection: Collections for specific charities and the loose plate collection on the 4th Sunday of each month given to charity at the discretion of the Trustees.

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2020
Registered Charity Number: 20001964 CHY 1280

Note	2020 Totals	2019 Totals
1 Voluntary Income	€	€
Weekly Envelopes & ELT	27,469	25,645
Plate Collections	4,954	6,400
	32,423	32,045
2 Other Collections & Donations		
Annual Donations	2,702	2,701
Donations to Parish Funds	1,811	819
Drumcondra Chancel Guild	331	1,395
Mission Giving	1,024	4,028
North Strand Flower Fund	0	53
North Strand Wed Morning Fellowship	60	175
Parish Support Fund	18	1,980
	5,946	11,151
3 Tax Recovered on Donations	7,365	6,636
4 Income for Charitable activity (Fundraising)		
Drumcondra Bellicote	850	22,612
Focus Advertisement	270	1,250
Cash for Clobber & Cex	264	-
Parish Sale	-	10,547
Family Weekend	-	691
	1,384	35,100
5 Income from investments		
Dividends-RCB Unit trusts	5,921	5,921
Drumcondra Cottage	17,681	19,329
North Strand Bungalow	20,400	20,400
	44,002	45,650
6 Other Trading		
Mothers' Union	-	90
Church Property	461	2,195
Old Time Dancing	100	-
North Strand Hall	13,077	20,891
	13,638	23,176
7 Other Resources Income		
Printing	-	89
VAT Refund	740	988
Restricted or Designated		
North Strand Church Review	250	240
Drumcondra Gazette	180	-
Children Ministry	-	648
Insurance Claim	-	2,180
	1,170	4,145
8 Interest	2	2
Grand Total	105,930	157,905

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2020
Registered Charity Number: 20001964 CHY 1280

Note	2020 Totals €	2019 Totals €
9 Diocesan Assessment	66,894	66,330
10 Church Expenditure		
Drumcondra Church Repair & Maintenance	5,823	28,505
Drumcondra Light	521	685
Drumcondra Heating	635	679
Drumcondra insurance	3,389	3,310
Drumcondra Irish Water	156	154
North Strand Church Repair & Maintenance	0	1,569
North Strand Light	743	1,128
North Strand Heating	623	1,930
North Strand Insurance	5,888	5,744
North Strand Irish Water	340	334
Sundry Church Expenses	975	2,311
	19,093	46,349
11 Property Expenditure		
Rectory Expenditure		
Rectory Repair & Maintenance	80	610
Telephone	718	558
Alarm	435	401
Insurance	605	590
Local Property Tax	956	956
	2,794	3,115
Hall Expenditure		
Hall Repair & Maintenance	326	1,412
Hall Insurance	1,402	1,366
Hall Light	998	1,301
Sundry Expenses	460	1,166
	3,186	5,245
	5,980	8,360
12 Investment Property		
Drumcondra Cottage Repair & Maintenance	3,146	99
Drumcondra Cottage Insurance	266	262
Local Property Tax & RTB	434	344
Utilities	90	-
Letting expenses		
RCB	125	150
GWD	861	-
North Strand Bungalow Repairs & Maintenance	380	2,225
North Strand Bungalow Insurance	279	274
Local Property Tax	344	344
	5,925	3,698
13 Home & Overseas Mission Activity	1,344	4,069
14 Fundraising Expenses		
Drumcondra Bellcote	-	128
Parish Sale	-	309
Freewill Envelopes	117	128
Family Weekend	-	130
	117	695
15 Other resources used		
Audit & Accountancy	2,460	984
Bank charges	42	28
Printing	224	211
Postage	143	13
Other resources Designated or restricted used		
North Strand Church Reviews	250	240
Drumcondra Col Gazette	180	-
Children's Ministry	223	789
Parish Support Fund	1,355	160
	4,877	2,425
16 Staff Training	275	275
Grand Total	104,505	132,200

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2020
Registered Charity Number: 20001964 CHY 1280

PARISH ORGANISATIONS FOR 2019

BADMINTON CLUB

	2020	2019
Incoming resources		
Membership fees	€360	€1,046
Total incoming resources	€360	€1,046
Resources used		
Donation re use of Santry Hall	€350	€1,120
Equipment		€2
Total resources used	€350	€1,122
Net incoming/(outgoing) resources	€10	-€76
Movement		
Opening Balance	€0	€76
Net incoming/(outgoing) resources	€10	-€76
Closing Balance	€10	€0

DRUMCONDRA FLOWER FUND

	2020	2019
Incoming resources		
Donations	€0	€50
Total incoming resources	€0	€50
Resources used		
Flowers purchased	€0	€50
Total resources used	€0	€50
Net incoming/(outgoing) resources	€0	€0
Movement		
Opening Balance	€322	€322
Net incoming/(outgoing) resources	€0	€0
Closing Balance	€322	€322

ST BARNABAS' OLD TIME DANCING AND SOCIAL CLUB

	2020	2019
Income Resources		
Subscription	€220	€924
interest		
Collection for Laura Lynn Children's Hospice	€155	€900
Total incoming resources	€375	€1,824
Resources used		
Donation re Use of North Strand Hall	€0	€100
Admin costs	€12	€900
Collection for St Francis Hospice	€180	€0
Meeting Expenses	€173	€831
Total resources used	€365	€1,831
Net incoming/(outgoing) resources	€10	-€7
Movement		
Opening Balance	€188	€194
Net incoming/(outgoing) resources	€10	-€7
Closing Balance	€198	€188

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2020
Registered Charity Number: 20001964 CHY 1280

DRUMCONDRA GRAVEYARD ACCOUNT

	2020	2019
Incoming resources		
Burial & other Fees	€2,850	€1,125
Donations, Bequest, Grants	€1,110	€1,485
DSP Refunds	€113	€199
Closing balance from EBS	€0	€2,982
Bank Interest	€0	€0
Total incoming resources	€4,073	€5,791
Resources used		
T/F To AIB	€0	€2,983
Equipment Purchase	€0	€782
Petrol, etc	€153	€234
Gratuities	€250	€150
Maintenance & Repairs	€408	€1,831
Donation to Parish Funds	€1,000	€500
Other resources used <i>(Note 1)</i>	€400	€452
Total resources used	€2,211	€6,932
Net incoming/(outgoing) resources	€1,862	-€1,141
Movement		
Opening Balance 01/01/20	€1,467	€2,608
Net incoming/(outgoing) resources	€1,862	-€1,141
Closing Balance 31/12/20	€3,329	€1,467

Note 1

includes Wate Charges €192
PRSI €117.52, Biodiversity €79.90 etc.

Note 1

Includes Waste Charges €213.00,
PRSI €95 Work Gear €56.00, etc

B.R. Freeman

Brian Freeman

Hon Sec & Treasurer

Drumcondra Parish Churchyard Account

Date: 16 April 2021

Note

	Total	Residential Property	Glebe
18 Investment Property			
As at 1st January 2020	1,090,000	455,000	635,000
As at 31st December 2020	<u>1,090,000</u>	<u>455,000</u>	<u>635,000</u>

19 Going Concern

As at 31st December 2020 the Parish had a surplus of income over expenditure of €3,306 (2019:€24,481) and had assets in excess of liabilities of €1,380,725 (2019:€1,386,772)

During the first quarter of 2020 the Covid-19 pandemic spread initially from Asia to Europe and subsequently worldwide.

The initial economic effect of this has been a worldwide slow down in economic activity and the loss of jobs across many businesses and sectors. In Ireland. There have been government restrictions in place on non-essential businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people.

The Government also introduced a ban on mass gatherings in an effort to slow down the spread of the virus. As a result of these measures the Churches of the Parish have had to close their doors to their parishioners with services now taking place behind closed doors and online.

As a result, the Parish has not been able to collect its regular donations and plate collections in the usual manner. The Hall and other spaces have not been rented for the full period under review.

The Treasurer has worked with the support of the Trustees to reduce other costs during this period where possible.

The Church of Ireland issued 'Covid-19 Practical Steps for Parish Treasurers and Select Vestries' to support its Parishes during this period. The Treasurer and Select Vestry implemented a number of measures to counteract the negative effect that Covid-19 has had on the Charity and its Parishioners.

Based on the measures taken to reduce costs, follow Church of Ireland and Government guidelines, the Trustees believe that the Parish is well positioned, to return to full activity once the period of uncertainty passes. The Trustees are satisfied that the Parish has sufficient assets and cash flow available to meet its day to day operations costs for the foreseeable future.

This assertion is made for a period of not less than twelve months from the signing of the financial statements
The financial statements have been prepared on a going concern basis.

20 Subsequent Events

There have been no events since the year end which would require disclosure in the financial statements.

21 Taxation

The parish is a not for profit organisation and is not subject to taxation on its surplus of income

22 Cashflow Exemption

The parish has availed of the exemption under Section 1A of FRS 102 to not prepare a Statement of Cash Flows

23 Provision for small entities

In common with other entities of this size we use our auditors to assist with the preparation of the financial statements.

24 Capital Commitments

There were no capital commitments at the year end.

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2020
Registered Charity Number: 20001964 CHY 1280

Home & Overseas Mission Activity	2020		2019	
	Direct Giving	Parish Donations	Direct Giving	Parish Donations
Alone (St Columbas NS Christingle Service)	-	-	€493	-
Aoibhneas (Women's & Children's Refuge)	-	-	-	€100
Bishops' Appeal	€150	-	€150	-
Child Vision	-	-	-	€100
Church's Ministry of Healing	-	-	-	€100
Diocesan Board of Education	-	-	-	€100
Fuschia 2019 Appeal	-	-	-	€100
St Frances Hospice	-	-	-	€100
Mothers' Union Dublin & Glendalough AFIA Grants	-	-	-	€100
Here2help (PACT)	-	-	-	€100
Irish Cancer Society	-	-	€200	-
Leprosy Mission Ireland	€238	-	€119	-
Peter Mc Verry Trust	-	-	-	€150
Protestant Aid	-	€250	-	€800
POS Children's Education Fund	-	-	-	€150
Mustard Seed Soup Run	-	-	-	€180
Refugees Housing Appeal	-	-	€464	-
Royal British Legion Ireland	-	€100	€244	-
Royal British Legion Ireland (Wreaths)	-	-	€120	-
The Mission to Seafarers Ireland	-	-	-	€50
Alice Leahy Trust	-	-	-	€150
Walk with Des	-	€400	-	-
Womens World Day of Prayer	€207	-	-	-
	<u>€595</u>	<u>€750</u>	<u>€1,789</u>	<u>€2,280</u>
Services Collections & Donations	€595		€1,669	
Parish Funds	€0		€120	
Designated from the Loose plate collection 4th Sunday	€750		€2,280	
Total Giving	<u>€1,345</u>		<u>€4,069</u>	

DONATIONS NOT INCLUDED IN ACCOUNTS

MOTHERS' UNION

Overseas Development & Relief Fund €179

DRUMCONDRA NATIONAL SCHOOL

Ray of Sunshine €300

CMRF Crumlin (Student Council) €97

€397