

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 2021

Registered Charity Number: 20001964

CHY 1280

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2021
Registered Charity Number: 20001964 CHY 1280

	PAGE
TABLE OF CONTENTS	2
ADMINISTRATION	3
TRUSTEES' REPORT	4, 5 & 6
INDEPENDENT AUDITOR'S REPORT	7 & 8
STATEMENT OF FINANCIAL ACTIVITY	9
BALANCE SHEET	10
NOTES	11
BALANCES EXPLAINED	12 & 13
PARISH ORGANISATIONS	14
GRAVEYARD	15
OTHER NOTES	16
HOME & OVERSEAS MISSION ACTIVITY	17

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 McMullen
Julie Tonge (Elected 20th April 2021)
Mervyn Denner
Ivan Bolton
William Mercer
Lorna Kemp
Hilda Bolton
Anne Mercer
Denise Crosse
Jonathan Tonge
Eamon Honan
Alan Privett
Irene Kenny
Olive Cooper (resigned 20th April 2021)
Margaret Gent (resigned 20th April 2021)
Olywn Cross (resigned 20th April 2021)

Parish Office Bearers

Clergy: The Rev'd Edward Garth Bunting
Parish Hon Treasurer: Mrs Jean Denner (Resigned 28th July 2021)
Mr. Alan Privett (28th July 2021)
Hon Secretary: Mr Stuart McMullen
Rector's Church Warden: Drumcondra Church Mrs Irene Kenny
North Strand Church Mrs Jean Denner
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 CY05

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.;
- Offering support for family life through the work and ministry of the Mothers' Union.

2021 has been a challenging year for the Trustees due to the Covid 19 pandemic. For the whole year, much of our activity has been curtailed and our usual fundraising activities have ceased.

Re-thinking 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 moved to live services when restrictions have allowed. Weekly emails are being sent out with news about parishioners and the parish. These means of communication, including the parish website, have also helped draw attention to our parish finances, as our main sources of income ceased. Parishioners have continued to give generously by electronic means. Pastoral care has been offered by telephone, and in person when this has been possible

All of this has brought some positive changes in unprecedented circumstances, now in their second year.

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 €2,002,194 (2020:€1,380,726) and the Trustees are satisfied with the level of retained reserves at the year end. Of the net funds at 31st December 2021 of €24,134 (2020:€18,984) 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 Parish can continue its activities. The Trustees are satisfied after making the appropriate enquiries that the Parish 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 the 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 Parish, 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 Parish 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 Parish 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 29 Ferguson Road Drumcondra Dublin 9 D09 X7W1

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 Parish 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.

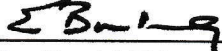
The Trustees are also responsible for maintaining adequate accounting records that are sufficient to show and explain the parish's transactions and disclose with reasonable accuracy at any time the financial position of the parish. They are responsible for safeguarding the assets of the parish including 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 24-6-2022

Trustee 2 
Alan Privett

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 2021, 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 2021 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: 25/6/2022

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2021
Registered Charity Number: 20001964 CHY 1280

	2021 Unrestricted Notes Funds	2021 Restricted Funds	2021 Total Funds	2020 Total Funds €
Incoming resources				
Donations & Legacies				
Voluntary income (All regular giving including sustentation, standing orders, etc.)	1	31,317	31,317	32,423
Other collections and donations	2	7,467	2,575	10,042
Tax recovery	3	6,904	6,904	7,365
Income from Charitable activities (Fundraising)	4	92	92	1,384
Parish Organisations (see page 14)		502	502	735
Income from investments	5	41,291	3,930	45,221
Other Trading	6	17,695	17,695	13,638
Graveyard/columbarium income (see Page 15)		1,493	1,493	4,073
Other incoming resources	7	1,460	1,460	1,170
Interest	8	3	3	2
Total incoming resources		<u>108,224</u>	<u>6,505</u>	<u>114,729</u>
Resources used				
Expenditure on Charitable activities				
Diocesan Assessment and Obligations	9	66,894	66,894	66,894
Churches	10	20,326	20,326	19,093
Property	11	5,578	5,578	5,980
Investment Expenses	12	585	510	1,095
Parish Organisations (see page 14)		495	495	715
Graveyard/Columbarium (see page 15)		2,721	2,721	2,211
Home & Overseas Mission Activity	13	150	150	1,344
Fundraising	14	129	129	117
Other Expenditure (Staff & Clergy Training)	15	-	-	275
Other resources used	16	2,524	2,059	4,587
Total resources used		<u>99,252</u>	<u>2,719</u>	<u>101,971</u>
Net incoming/(outgoing) resources		<u>8,972</u>	<u>3,786</u>	<u>12,758</u>
Transfers between funds				
Gross transfers - in		-	-	0
Gross Transfers - out		-	-	0
Net incoming/(outgoing) before other gains/losses		<u>8,972</u>	<u>3,786</u>	<u>12,758</u>
Other recognised gains/losses				
Gains/losses on investment assets		38,421	-	38,421
Gains/losses on revaluation/fixed assets, etc.		289	-	289
Gains/losses on residential properties booked		570,000	-	570,000
Net movement in funds		<u>617,682</u>	<u>3,786</u>	<u>621,468</u>
Reconciliation of Funds				
Total funds brought forward		<u>1,368,545</u>	<u>12,181</u>	<u>1,380,726</u>
Total funds carried forward		<u>1,986,227</u>	<u>15,967</u>	<u>2,002,194</u>

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

Signed by:

(Treasurer)

Date:

Alan Drivell
24-6-2022

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2021
Registered Charity Number: 20001964 CHY 1280

Balance Sheet as at 31 December 2019

	Note	2021	2020
Fixed assets			
Investment Property	18	€1,660,000	€1,090,000
Heritage property		€0	€0
RCB Unit Trusts		€245,756	€207,335
Investments Soloditary Bonds(Reserve Funds)		€23,169	€23,169
Total Fixed assets		€1,928,925	€1,320,504
Current assets			
Current Account - Irish Permanent		€28,434	€25,160
Deposit Account - Irish Permanent		€42,176	€31,173
Petty Cash		€22	€31
Petty Cash 1		€0	€10
Current Account - AIB (Graveyard)		€2,101	€3,329
Post Office Account (Flower Fund DR)		€336	€322
Cash in Hand (Flower Fund DR)		€200	€0
Petty Cash 2 (Old Time Dancing)		€0	€197
Total Current assets	17	€73,269	€60,222
Current Liabilities			
Sundry Creditors & Provisions		€0	€0
Accounts Payable		€0	€0
Total Liabilities		€0	€0
Net Asset Surplus		€2,002,194	€1,380,726

Signed by:
(Hon Treasurer)
Date:

Note	Balance Explained	
	Net movement in Funds	
Parish Accounts Surplus/Deficit	14,267	€1,424
Graveyard Fund Surplus/Deficit	-1,228	€1,862
Parish Organisations Surplus/Deficit	-207	€0
Drumcondra Flower Fund	215	€20
Revalue of Property	570,000	€0
Revaluation of Investments (RCB)	38,421	-€9,350
	621,468	-€6,044
17 Bank Balance explanation (Total Current Assets)		
	Restricted	
	Reserved Funds	
Tenants' Deposit	€1,000	0
North Strand Flower Fund	€3,275	€3,275
Rector Support Fund	€243	€243
Children Ministry	€5,198	€6,392
Charity	€803	€1,270
Defibrillator Fund	€1,336	€0
Drumcondra Church Facilities Fund	€251	€0
	€2,000	€1,000
	Parish Organisation Funds (not in Parish Bank A/cs)	
Drumcondra Flower Fund	€536	€322
Badminton Club	€0	€10
Old time Dancing	€0	€197
Graveyard Fund	€2,101	€3,329
	Designated held in the Parish Accounts	
Wednesday Morning Fellowship	€270	€270
Bungalow & Cottage Repair Fund	€4,945	€1,525
Charity	€987	€0
Chancel Guild	€1,189	€1,150
	€24,134	€18,983
Unrestricted	€49,135	€41,239
	€73,269	€60,222

Accounts Notes

1. Accounting Policy

Set out below are the principal accounting policies which have been adopted 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 2021. 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 Parish 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 Bonds are invested for 10 years and are valued 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 a particular restricted purpose within the objectives of the Parish. 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 Parish 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 2021
Registered Charity Number: 20001964 CHY 1280

Note	2021 Totals	2020 Totals
1 Voluntary Income		€
Weekly Envelopes & ELT	27,765	27,469
Plate Collections	3,552	4,954
	<u>31,317</u>	<u>32,423</u>
2 Other Collections & Donations		
Annual Donations	1,700	2,702
Donations to Parish Funds	3,206	1,811
Drumcondra Chancel Guild	85	331
Bequest (Rachel Young)	2,561	-
Mission Giving (Alal Hospital & Leprosy Mission)	1,486	1,024
Mission Giving(4th Sunday Loose Collection)	986	-
North Strand Flower Fund	-	-
North Strand Wed Morning Fellowship	-	60
Parish Support Fund	18	18
	<u>10,042</u>	<u>5,946</u>
3 Tax Recovered on Donations	<u>6,904</u>	<u>7,365</u>
4 Income for Charitable activity (Fundraising)		
Drumcondra Bellcote	-	850
Focus Advertisement	-	270
Cash for Clobber & Cex	92	264
Parish Sale	-	-
Family Weekend	-	-
	<u>92</u>	<u>1,384</u>
5 Income from investments		
Dividends-RCB Unit trusts	5,921	5,921
Drumcondra Cottage	18,900	17,681
North Strand Bungalow	20,400	20,400
	<u>45,221</u>	<u>44,002</u>
6 Other Trading		
Church Property	760	461
Old Time Dancing	-	100
North Strand Hall	16,935	13,077
	<u>17,695</u>	<u>13,638</u>
7 Other Resources Income		
Printing	50	-
VAT Refund	353	740
Restricted or Designated		
North Strand Church Review	200	250
Drumcondra Gazette	180	180
Children Ministry	-	-
Insurance Claim	677	-
	<u>1,460</u>	<u>1,170</u>
8 Interest	<u>3</u>	<u>2</u>
Grand Total	<u>112,734</u>	<u>105,930</u>

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2021
Registered Charity Number: 20001964 CHY 1280

Note	2021 Totals €	2020 Totals €
9 Diocesan Assessment	66,894	66,894
10 Church Expenditure		
Drumcondra Church Repair & Maintenance	625	5,823
Drumcondra Light	609	521
Drumcondra Heating	0	635
Drumcondra insurance	3569	3,389
Drumcondra Irish Water	154	156
North Strand Church Repair & Maintenance	4101	0
North Strand Light	868	743
North Strand Heating	90	623
North Strand Insurance	6193	5,888
North Strand Irish Water	385	340
Sundry Church Expenses	3732	975
	20,326	19,093
11 Property Expenditure		
Rectory Expenditure		
Rectory Repair & Maintenance	558	80
Telephone	478	718
Alarm	405	435
Insurance	645	605
Local Property Tax	0	956
	2,086	2,794
Hall Expenditure		
Hall Repair & Maintenance	544	326
Hall Insurance	1429	1,402
Hall Light	1294	998
Sundry Expenses	225	460
	3,492	3,186
	5,578	5,980
12 Investment Property		
Drumcondra Cottage Repair & Maintenance	510	3,146
Drumcondra Cottage Insurance	286	266
Local Property Tax & RTB	0	434
Utilities	0	90
Letting expenses		
RCB	0	125
GWD	0	861
North Strand Bungalow Repairs & Maintenance	0	380
North Strand Bungalow Insurance	299	279
Local Property Tax	0	344
	1,095	5,925
13 Home & Overseas Mission Activity	150	1,344
14 Fundraising Expenses		
Drumcondra Bellcote	-	-
Parish Sale	-	-
Freewill Envelopes	129	117
Family Weekend	-	-
	129	117
15 Other resources used		
Audit & Accountancy	2460	2,460
Bank charges	13	42
Printing,	51	224
Postage	-	143
Other resources Designated or restricted used		
North Strand Church Reviews	200	250
Drumcondra Col Gazette	180	180
Children's Ministry	467	223
Rector's Support Fund	1,212	1,355
	4,583	4,877
16 Staff Training	-	275
Grand Total	98,755	104,505

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2021
Registered Charity Number: 20001964 CHY 1280

PARISH ORGANISATIONS FOR 2021

BADMINTON CLUB

<i>Incoming resources</i>	2021	2020
Membership fees	0	€360
Total incoming resources	0	€360
<i>Resources used</i>		
Donation re use of Santry Hall		€350
Donation to the Parish of Drumcondra	10	
Total resources used	10	€350
Net incoming/(outgoing) resources		€10
Movement		
Opening Balance	10	€0
Net incoming/(outgoing) resources	-10	€10
Closing Balance	0	€10

DRUMCONDRA FLOWER FUND

<i>Incoming resources</i>	2021	2020
Interest	2	
Donations	500	€0
Total incoming resources	502	€0
<i>Resources used</i>		
Flowers and Veg for Harvest & Christmas	197	€0
Ormond Floral	90	€0
Total resources used	287	€0
Net incoming/(outgoing) resources	215	€0
Movement		
Opening Balance	322	€322
Net incoming/(outgoing) resources	214	€0
Closing Balance	536	€322

ST BARNABAS' OLD TIME DANCING AND SOCIAL CLUB

<i>Income Resources</i>	2021	2020
Subscription	0	€220
Collection for Laura Lynn Children's Hospice		€155
Total incoming resources	0	€375
<i>Resources used</i>		
Admin costs		€12
Wreath (In Memory)	25	
Donation to St Francis Hospice	30	€180
Meeting Expenses	143	€173
Total resources used	198	€365
Net incoming/(outgoing) resources		€10
Movement		
Opening Balance	198	€188
Net incoming/(outgoing) resources	-198	€10
Closing Balance	0	€198

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2021
Registered Charity Number: 20001964 CHY 1280

DRUMCONDRA GRAVEYARD ACCOUNT

	2021	2020
Incoming resources		
Burial & other Fees	1,025	2,850
Donations, Bequest, Grants	200	1,110
DSP Refunds	150	113
Cancelled Bank Draft	118	-
Bank Interest	0	0
Total incoming resources	<u>1,493</u>	<u>4,073</u>
Resources used		
Equipment Purchase	255	-
Petrol, etc	205	153
Gratuities	250	250
Maintenance & Repairs	463	408
Donation to Parish Funds	1,000	1,000
Other resources used (Note 1)	549	400
Total resources used	<u>2,721</u>	<u>2,211</u>
Net incoming/(outgoing) resources	<u>- 1,228</u>	<u>1,862</u>
Movement		
Opening Balance 01/01/21	3,329	1,467
Net incoming/(outgoing) resources	- 1,228	1,862
Closing Balance 31/12/21	<u>2,101</u>	<u>3,329</u>

Note 1

includes Waste Charges €310,
PRSI €118, etc.

Note 1

inc Waste Chrgs 192
PRSI €117.52,
Biodivrsty €79.90etc

B. R. Freeman

Brian Freeman

Hon Sec & Treasurer

Drumcondra Parish Churchyard Account

Date: 24/6/2022

Parish of Drumcondra, North Strand and St Barnabas
Statement of Financial Activities for year ended 31 December 2021
Registered Charity Number: 20001964 CHY 1280

Note

	Total	Residential Property	Glebe
18 Investment Property			
As at 1st January 2020	1,090,000	455,000	635,000
Revaluation	570,000	225,000	345,000
As at 31st December 2021	1,660,000	680,000	980,000

During the period under review the Investment Properties were revalue by xxx

19 Going Concern

As at 31st December 2021 the Parish had a surplus of income over expenditure of €12,758 (2020:€3,306) and had assets in excess of liabilities of €2,002,194 (2020:€1,380,725)

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 was a worldwide slow down in economic activity and the loss of jobs across many businesses and sectors. In Ireland. There were government restrictions placed 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 had to close their doors to their parishioners with services now taking place behind closed doors and online.

As a result, the Parish was not been able to collect its regular donations and plate collections in the usual manner.

The Treasurer has worked with the support of the Trustees to reduce other costs during this period where possible and has continued this practice once restrictions lifted.

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. and to ensure continuity of income.

Based on the measures taken to reduce costs, follow Church of Ireland and Government guidelines, ensure continuity of income the Trustees ensured that the Parish was well positioned, to return to full activity once the period of uncertainty passed. 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 2021
Registered Charity Number: 20001964 CHY 1280

Home & Overseas Mission Activity

	2021		2020	
	Direct Giving	Parish Donations	Direct Giving	Parish Donations
Alone (St Columbas NS Christingle Service)	-	-	-	-
Aoibhneas (Women's & Children's Refuge)	-	-	-	-
Bishops' Appeal	€150	-	€150	-
Child Vision	-	-	-	-
Church's Ministry of Healing	-	-	-	-
Diocesan Board of Education	-	-	-	-
Fuschia 2019 Appeal	-	-	-	-
St Frances Hospice	-	-	-	-
Mothers' Union Dublin & Glendalough AFIA Grants	-	-	-	-
Here2help (PACT)	-	-	-	-
Irish Cancer Society	-	-	-	-
Leprosy Mission Ireland	-	-	€238	-
Peter Mc Verry Trust	-	-	-	-
Protestant Aid	-	-	-	€250
POS Children's Education Fund	-	-	-	-
Mustard Seed Soup Run	-	-	-	-
Refugees Housing Appeal	-	-	-	-
Royal British Legion Ireland	-	-	-	€100
Royal British Legion Ireland (Wreaths)	-	-	-	-
The Mission to Seafarers Ireland	-	-	-	-
Alice Leahy Trust	-	-	-	-
Walk with Des	-	-	-	€400
Womens World Day of Prayer	-	-	€207	-
	<u>150</u>	<u>-</u>	<u>€595</u>	<u>€750</u>
Services Collections & Donations	150		€595	
Parish Funds			€0	
Designated from the Loose plate collection 4th Sunday			€750	
Total Giving	<u>150</u>		<u>€1,345</u>	

DONATIONS NOT INCLUDED IN ACCOUNTS

	2021	2020
MOTHERS' UNION		
Worldwide Fund	<u>50</u>	<u>€179</u>
DRUMCONDRA NATIONAL SCHOOL		
Al Ahi Hosoital	197	-
Peter Mc Verry	263	-
Sunshine Home	-	€300
Diabetic Ireland	71	-
CMRF Crumlin (Christmas Jumper)	<u>96</u>	<u>€97</u>
	<u>627</u>	<u>€397</u>