

Parishes of the Diocese of Dublin

Annual Financial Report

18 Month Period Ended 31 December 2015

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- * For the purposes of these Financial Statements the word Schools has been removed from the constitutional name "Schools and Parishes of the Diocese of Dublin".

For clarification to the readers, the financial statements relating to the operation of the Schools of the Diocese of Dublin are not included in this annual financial report. The Board of Management of each school is a separate legal entity.

TRUSTEES AND OTHER INFORMATION

Co-ordinating Trustees	Archbishop Diarmuid Martin Most Reverend Eamonn Walsh Most Reverend Raymond Field Very Reverend Paul Callan	
Parish Trustees	Priests in Parishes - see note 12	
Finance Committee	Mr Jim McKenna Mr John Corrigan Mr Michael Duffy Mr Sean McKone Mr Tom Foley Ms Anne Young Mr Terence O'Rourke Very Reverend Andrew O'Sullivan Right Reverend Colm Gallagher Very Reverend Joe Coyne Very Reverend Tony Coote Very Reverend Frank McEvoy	(appointed 29 August 2016) (resigned 4 May 2016)
Buildings Committee	Mr Sean McKone Mr Edward O'Shea Mr Tony Sheppard Mr Nick Smith Mr Pdraig Kennedy	(Chairman) (appointed 25 August 2016)
Investments Committee	Mr John Corrigan (Chairman) Reverend Bernard Meade, C.M.	
Audit Committee	Mr Terence O'Rourke Ms Anne Young Mr Tom Foley	(Chairman) (appointed 27 September 2016) (appointed 27 September 2016) (appointed 27 September 2016)
Financial Administrator and General Manager	Mr Declan McSweeney	(appointed 1 April 2016)
Solicitors	Mason Hayes & Curran South Bank House Barrow Street Dublin 4	
Bankers	Allied Irish Banks 7/12 Dame Street Dublin 2 Bank of Ireland College Green Dublin 2	
Independent Accountants	PricewaterhouseCoopers Chartered Accountants and Registered Auditors One Spencer Dock North Wall Quay Dublin 1	

TRUSTEES AND OTHER INFORMATION - continued

Investment Advisors

Aon Hewitt
Iveagh Court
Harcourt Road
Dublin 2

Principal Office

Holy Cross Diocesan Centre
Clonliffe Road
Dublin 3

TRUSTEES' REPORT

Parishes of the Diocese of Dublin

BACKGROUND

A diocese is composed of distinct parts known as parishes being communities of the Christian faithful established and entrusted to a pastor under the authority of the diocesan bishop.

The Archdiocese of Dublin covers an area of some 100 kilometres of the mid-eastern coast of Ireland and extends inland over seventy kilometres. The entire county of Dublin forms a substantial part of the Diocese along with most of Wicklow, considerable sections of Kildare, in addition to sections of Carlow, Wexford and Laois.

The area covered by the Diocese is 3,184 km sq. At the most recent estimate, the population of the diocese was 1,486,000 of which 1,154,000 were Catholics (Census 2011).

There are 199 parishes in the Diocese. The parishes are established and operate according to the provisions of the Code of Canon Law under which each parish is a canonical person. Canon Law is the name given to the regulations which apply within the Catholic Church.

Religious Order Parishes

There are eight parishes excluded from the Combined Parish Accounts for the 18 month accounting period ended 31 December 2015. The physical assets such as churches in these parishes are owned and managed by the relevant religious order and these orders also have their own charitable registration with the Charities Regulatory Authority. The Religious Orders will complete their own reporting for the Charities Regulatory Authority.

The Parishes concerned are as follows:

- Phibsborough
- Dominick Street
- Whitefriar Street
- Gardiner Street
- Mount Argus
- Kimmage Manor
- Inchicore Mary Immaculate
- Tallaght (St Mary's)

Voluntary aided schools

The parishes of the Archdiocese of Dublin have voluntary aided schools, 466 at primary (13 of these are private) and 181 at post-primary level. The Archbishop is the Patron. The school properties (land and buildings) are vested in the St Laurence O'Toole Trust (see page 5), usually on behalf of the parish in which the school is located. For the purposes of these Financial Statements, whilst being used as a school, the nature of their ownership is that of a custodianship and therefore these properties have not been capitalised.

STRUCTURE

The Charity comprises the financial statements of the Combined Parishes, the Share Fund, the Common Fund and the Clerical Fund.

Clerical Fund

The Clerical Fund meets the care costs of elderly priests, and other priests who are out of ministry due to illness. It is funded by the Common Fund, and by donations from priests.

Common Fund

The Common Fund is for the suitable and equitable remuneration of priests serving in the Diocese. It is funded through the first collection at weekend Masses, dues and a portion of Stole Fees, which are offerings for baptisms, funerals and weddings.

Share Fund

The primary purposes of the Share Fund are to meet the administration costs of the Diocese and to support disadvantaged parishes. The fund primarily derives its income from the second collection which is taken up at Mass in every Roman Catholic church in the Diocese most weekends.

Combined Parishes

The combined parishes section comprises the combined financial statements for the parishes of the Diocese excluding the eight parishes above excluded on the basis that the assets of these parishes are owned and managed by religious orders. The assets and liabilities of a parish belong to the parish, not to the bishop or to the parishes collectively.

TRUSTEES' REPORT - continued
Parishes of the Diocese of Dublin

STRUCTURE - continued

In Civil Law, the Schools and Parishes of the Diocese of Dublin (“Charity”) is a charitable Trust, governed by a Trust Deed signed on 15 June 2016. The registration number of the Charity with the Charities Regulatory Authority (CRA) is 2001 6166. The Charity is registered with the Revenue Commissioners as being established for charitable purposes – CHY No. 7424. The eight excluded parishes make separate returns to the CRA. For the purposes of these financial statements the word “Schools” has been removed from the constitutional name of the Charity as the operations of schools are dealt with by boards of management which are separate legal entities.

There is a separate registration with the CRA for the Charities of the Archdiocese of Dublin (see page 5 for all related Charities).

GOVERNANCE

The Archdiocese is governed by the Archbishop. In the exercise of his authority, the Archbishop is subject to the provisions of the Code of Canon Law.

The Archbishop is assisted in his role by the other Coordinating Trustees. Those who served during the year are listed on page 1 and are members of senior clergy of the Diocese. New trustees are introduced to their role and responsibilities by the Financial Administrator at which time a briefing and other background documentation is given together with copies of the trust deed and the latest financial information available. As and when required, trustees attend formal and informal training.

The Co-ordinating Trustees meet annually to receive the Annual Report and audited financial statements. Other meetings take place as required.

Unless otherwise stated, the Coordinating Trustees were in office up to the date of approval of the financial statements.

Dublin Diocesan Finance Committee

The Diocesan Finance Committee (“DDFC”) is a non-executive Committee comprising of eleven members, of whom four are priests and seven are lay members. They are appointed by the Archbishop for a renewable term of three years and the Chairman is also appointed by the Archbishop. The DDFC advise and guide the Archbishop and the Trustees in the financial management and stewardship of the Charity. The Finance Committee members who served during the year are listed on page 1. The Finance Committee meets ten times per year. Unless otherwise stated, the Finance Committee members were in office up to the date of approval of the financial statements.

There are three subcommittees of the DDFC; the Buildings Committee, the Investments Committee, and the Audit Committee.

The Buildings Committee

The Buildings Committee oversees the governance of building projects with values over €50,000 in both the Diocese and parishes of the Diocese. The Buildings Committee comprises one member of the DDFC, who is Chairman, together with four additional co-opted independent members, with relevant expertise.

The Investments Committee

The Investments Committee comprises of one member of the DDFC, who is Chairman, together with one additional co-opted independent member. Aon Hewitt act as advisors to the Committee.

With the guidance of the DDFC, the Trustees have entrusted the management of investments to independent investment managers. The Investment Committee monitors the performance of these managers at quarterly intervals. The Investment Committee has ensured that proper investment management agreements have been signed with each of these managers for all of the funds under their management.

TRUSTEES' REPORT - continued
Parishes of the Diocese of Dublin

GOVERNANCE - continued

The Audit Committee

The Audit Committee was set up by the DDFC in 2016 to review and strengthen governance processes in both the Diocese and in parishes. It comprises of three members of the DDFC in total. The Audit Committee oversees financial reporting and related matters such as risk management and the internal and external audit functions.

Terms of Reference have been set for all the Committees detailed above.

The other diocesan advisory bodies of the Charity are:

College of Consultors, a group of priests appointed for a five year term, who the trustees consult on matters such as acts of significant administrative importance and the proposed sale of assets.

Diocesan Council of Priests who assist the Archbishop in governing the whole diocese.

Commission of Parish Boundaries who advise on the provision of Churches and pastoral outreach centres. It also advises on the re-organisation or establishment of parishes, and the revision of parish boundaries.

Diocesan Sacred Art and Architecture and Historic Churches Commission who study new church designs and plans for the alteration of existing churches and make recommendations to the Archbishop.

MANAGEMENT

Each parish is managed by a member of clergy who has been appointed with responsibility for that parish. The title of the member of clergy managing the parish can differ. Some parishes operate in groupings managed by a Moderator. Other parishes are managed by a Parish Priest, or by a Priest Administrator. A parish Finance Committee assists and makes recommendations to the priest and is a requirement under Canon Law.

The Common Fund is managed by the Executive of the Common Fund which makes recommendations to the Trustees.

The Clerical Fund is managed by the Clerical Fund Society which makes recommendations to the Trustees.

The Share Fund is overseen by the Diocesan Finance Committee which makes recommendations to the Trustees.

Rules or statutes are in place for the Common, Clerical and Share Funds.

The names of the Charity Bankers, Solicitors, Investment Advisors and Independent Accountants are located on pages 1 and 2.

RELATED CHARITIES

The Charity is affiliated with the following other registered charities, the first of which detailed below is the main Diocesan charity, the others being the various diocesan agencies:

	CHY Number	CRA Number
Charities of the Archdiocese of Dublin	1333	20002022
Diocesan Agencies		
Mater Dei Institute of Education	6101	20010287
Crosscare	6262	20010942
Accord	6983	20014100
Dublin Diocesan Pilgrimage to Lourdes	5613	20008703

The St Laurence O'Toole Diocesan Trust is a bare trust in which all diocesan and parish property is held. It is a Company Limited by Guarantee (Registered Number 24430). The St Laurence O'Toole Diocesan Trust does not carry out any activities and is not a registered charity with the Charity Regulator. The properties are reflected in the Financial Statements of the appropriate registered charity.

The Co-ordinating Trustees perform a coordination role to ensure that the charity makes annual filings and the bringing together of the information from each parish.

TRUSTEES' REPORT - continued
Parishes of the Diocese of Dublin

INTERNAL CONTROL AND RISK MANAGEMENT

The Coordinating Trustees are responsible for providing reasonable assurance that:

- the Charity complies with relevant laws and regulations;
- the Charity is operating efficiently and effectively;
- the Charity's assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the Charity or for publication is reliable; and the systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement of loss.

The Parish Trustee is responsible for the operations of the Parish.

REVIEW OF THE PERIOD

Clerical Fund

The Clerical Fund generated a net surplus of €2,000 for the 18 month period, with expenditure of €3.75m being funded by donations of €534,000 and a contribution from the Common Fund of €2.75m.

Common Fund

Total income of the Common Fund for the 18 month period was €22.2m. 390 priests are supported by this fund and a transfer is made to the Clerical Fund to support its operating expenses. Total expenditure during the period was €20.4m. The transfer made to the Clerical Fund was €2.75m. Total net deficit on the Common Fund was €372,000.

Share Fund

The Share Fund contributed €7.65m in relation to the administrative costs of the Diocesan Offices. The Share Fund also meets the cost of 26 Parish Pastoral Workers who are appointed to various parishes of the diocese. €1.68m was provided to parishes of the diocese to assist with ongoing capital, maintenance and operating costs. The net operating deficit of Share for the 18 month period was €3.66m.

Combined Parishes

Total income for the Parishes for the 18 month period was €44.9m.

Donations and legacies amounted to €7.5m.

Income from charitable activities mainly family offering receipts and shrine income was €26.5m.

Trading income was €7m.

Expenditure for the period amounted to €48.8m which was for the cost of the management and administration of the Combined parishes in the 18 month period.

Net surplus for the 18 month period after including gains on the disposal of tangible fixed assets of €3.8m was €1.38m.

Net deficit on total funds of the Charity was €2.64m.

Other Activities

The Charity is preparing for compliance with the Charities Act 2009. A standard accounting software system, Accounts IQ, has been introduced in the parishes of the diocese to facilitate the combination of financial statements across all parishes. Training of parish staff is ongoing. The new system will allow for uniform reports to be generated in all parishes which will further assist clergy and finance committee in their roles.

In addition to normal fundraising activity in parishes, a pilot initiative "Living the Joy of the Gospel" commenced in the second half of 2014. Ten parishes participated in the fundraising campaign. Funds pledged to December 2015 amounted to €5.5m, of which €1.8m had been received at 31 December 2015. The majority of pledges were made over a 5-year period. The cost of the campaign was €691,000. These costs were met by the Diocese. A review of the pilot programme has subsequently taken place and it has been decided to establish a permanent funding office in 2016 in the Diocese to assist parishes with future fundraising initiatives.

TRUSTEES' REPORT - continued
Parishes of the Diocese of Dublin

REVIEW OF THE PERIOD - continued

Other Activities - continued

Parishes continue to invest in physical infrastructure, particularly in maintaining 241 church buildings, 127 of which are listed structures and more expensive to maintain. Maintenance costs in parishes totalled €7.37m in the period. Capital investments were also made in new pastoral centres which opened in Malahide and Brackenstown. St Catherine's Church, Meath Street church, which was extensively damaged by fire in January 2012, was completely refurbished and was officially re-opened in November 2014.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for the reliability, accuracy and completeness of the books of the accounts of the Parishes and for the provision and disclosures to the accountants of all information relevant to the purpose and compilation of the financial statements.

Approved by:

Archbishop Diarmuid Martin

21 December 2016



Chartered Accountants' Report to the Trustees of the Parishes of the Diocese of Dublin ("Parishes")

In accordance with our engagement letter dated 1 October 2016, we have compiled the financial information on pages 9 to 24 which comprises a Statement of Financial Activities, Balance Sheet, and related notes from the accounting records and information and explanations given to us by the "Parishes".

The financial information has been compiled on the basis set out in the accounting policies on pages 11 to 13.

This report is made to you in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial information that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this 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 Trustees of the Parishes, for our work or for this report.

We have carried out this engagement in accordance with M48 – "Chartered Accountants' Reports on the Compilation of Historical Financial Information of Unincorporated Entities" issued by the Institute of Chartered Accountants in Ireland and have complied with the Rules of Professional Conduct and the ethical guidance laid down by the Institute.

You have approved the Parishes' financial information for the 18 month accounting period ended 31 December 2015 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis on which it is compiled, and for providing us with all the information and explanations necessary for its compilation.

We have not been instructed to carry out an audit of the financial information. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations given to us by you and we do not, therefore, express any opinion on the Parishes financial information.

**PricewaterhouseCoopers
Chartered Accountants and Registered Auditors
Dublin**

21 December 2016

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STATEMENT OF FINANCIAL ACTIVITIES
18 Month Period Ended 31 December 2015

		18 month to 31 December 2015 Clerical Fund €'000	18 months to 31 December 2015 Common Fund €'000	18 months to 31 December 2015 Share Fund €'000	18 months to 31 December 2015 Parish Funds €'000	18 months to 31 December 2015 Total Fund €'000
	Notes					
Income and endowments from:						
Income from charitable activities	3(i)	-	21,534	10,039	26,512	58,085
Donations and legacies	3(ii)	534	547	246	7,520	8,847
Income from other trading activity	3(iii)	-	-	-	7,029	7,029
Income earned from other activity	3(iv)	-	110	7	3,084	3,201
Investment and other income	3(v)	25	18	168	733	944
Total		<u>559</u>	<u>22,209</u>	<u>10,460</u>	<u>44,878</u>	<u>78,106</u>
Expenditure on:						
Expenditure on charitable activities	4(i)	(3,700)	(20,373)	(12,596)	(47,371)	(84,040)
Cost of raising funds	4(ii)	(50)	(9)	(21)	(1,467)	(1,547)
Total	4(iii)	<u>(3,750)</u>	<u>(20,382)</u>	<u>(12,617)</u>	<u>(48,838)</u>	<u>(85,587)</u>
Net gains on investments		<u>388</u>	<u>55</u>	<u>49</u>	<u>125</u>	<u>617</u>
Net income/(expenditure)		(2,803)	1,882	(2,108)	(3,835)	(6,864)
Transfers between funds						
		<u>2,750</u>	<u>(2,750)</u>	<u>(1,547)</u>	<u>1,547</u>	<u>-</u>
		(53)	(868)	(3,655)	(2,288)	(6,864)
Other recognised gains						
Gains on disposal of tangible assets		55	496	-	3,822	4,373
Other gains		-	-	-	(147)	(147)
Net movement in funds		<u>2</u>	<u>(372)</u>	<u>(3,655)</u>	<u>1,387</u>	<u>(2,638)</u>
Reconciliation of funds						
Total funds brought forward		<u>8,152</u>	<u>6,626</u>	<u>18,102</u>	<u>123,678</u>	<u>156,558</u>
Total funds carried forward		<u>8,154</u>	<u>6,254</u>	<u>14,447</u>	<u>125,065</u>	<u>153,920</u>

Approved by:

Archbishop Diarmuid Martin

BALANCE SHEET
 As at 31 December 2015

	Notes	31 December 2015 Clerical Fund €'000	31 December 2015 Common Fund €'000	31 December 2015 Share Fund €'000	31 December 2015 Parish Funds €'000	31 December 2015 Total Fund €'000
Fixed assets						
Tangible assets	6	3,845	-	5,098	82,732	91,675
Investments	7	4,561	894	1,251	507	7,213
Total Fixed assets		<u>8,406</u>	<u>894</u>	<u>6,349</u>	<u>83,239</u>	<u>98,888</u>
Current assets						
Debtors	8	638	2,525	502	17,931	21,596
Cash on deposit		2,637	2,640	24,025	18,209	47,511
Cash at hand and in bank		128	1,048	2,612	17,736	21,524
Total current assets		<u>3,403</u>	<u>6,213</u>	<u>27,139</u>	<u>53,876</u>	<u>90,631</u>
Liabilities						
Creditors: amounts falling due within one year	9	(3,655)	(853)	(19,041)	(6,830)	(30,379)
Net current assets		<u>(252)</u>	<u>5,360</u>	<u>8,098</u>	<u>47,046</u>	<u>60,252</u>
Total assets less current liabilities		8,154	6,254	14,447	130,284	159,139
Creditors: amounts falling due after more than one year	10	-	-	-	(5,219)	(5,219)
Total net assets of the Charity		<u>8,154</u>	<u>6,254</u>	<u>14,447</u>	<u>125,065</u>	<u>153,920</u>
The funds of the charity can be analysed as follows:						
Total funds	11	<u>8,154</u>	<u>6,254</u>	<u>14,447</u>	<u>125,065</u>	<u>153,920</u>
Total funds carried forward		<u>8,154</u>	<u>6,254</u>	<u>14,447</u>	<u>125,065</u>	<u>153,920</u>

Approved by:

Archbishop Diarmuid Martin

NOTES TO THE FINANCIAL STATEMENTS

1 General information

In Civil Law, the Schools and Parishes of the Diocese of Dublin (“Charity”) is a charitable Trust, governed by a Trust Deed signed on 15 June 2016.

The objective of the Charity is to promote the advancement of the Roman Catholic religion by enabling the Archbishop to fulfil his canonical responsibilities which include the following;

- i. advancement of religion;
- ii. advancement of education;
- iii. provision of priests and other clergy;
- iv. provision for the Diocesan Offices of the Archdiocese;
- v. promotion of Catholic ethos in all walks of life;
- vi. relief of poverty; and
- vii. provision of physical infrastructure including but not limited to churches, parish centres, schools, hospitals, hostels for the homeless, places of accommodation and cemeteries.

2 Summary of significant accounting policies

(a) Basis of preparation

The preparation of the financial statements have been prepared under the historic cost convention.

The financial statements are for the 18 month period in order to align with the financial statements of the related charity, the Charities of the Roman Catholic Archdiocese of Dublin. It is the Charity's intention to adopt FRS 102 and Charity SORP (FRS 102) for the completion of the 2016 financial statements.

(b) Going concern

The Charity meets its day-to-day working capital requirements. The Charity's forecasts and projections, show that the Charity should be able to operate within its means. After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Therefore these Charity's financial statements have been prepared on a going concern basis.

(c) Tangible fixed assets

(i) Land

Land values are not included in the financial statements. Work is currently being carried out to determine those tranches of land appropriate for inclusion in the financial statements in future periods. It is envisaged that this work will be completed for the 2016 financial statements.

(ii) Free hold buildings: functional buildings (i.e. that are for the purpose of the charity and are still in use)

The original cost of the majority of the buildings was not available therefore the Charity based its accounting policy on the insurance value of these assets as at 31 December 2014 which was then discounted back to the year of acquisition or construction using the consumer price index (the CPI was benchmarked at the earliest date available 1922) to arrive at the estimate of the acquisition cost. This acquisition cost was then depreciated over the buildings useful life to arrive at its current net book value.

(iii) Office equipment, fixtures and fittings and computer equipment

Office equipment, fixtures and fittings are carried at cost less accumulated depreciation and accumulated impairment losses.

The parish funds financial statements were prepared on a cash receipts basis up until 1 July 2014.

No account was taken of parish assets or liabilities other than opening and closing net indebtedness.

The Parishes of the Diocese of Dublin adopted a fixed asset policy for the first time in 2015. Office equipment, fixtures and fittings with amounts over €5,000 are capitalised and depreciated over a 5 year period and computer equipment over €1,000 are capitalised and depreciated over 3 years.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies - continued

(c) **Tangible fixed assets - continued**

(iv) **Heritage assets**

Heritage assets consist of assets that have a historic and artistic significance such as chalices, ciboriums, treasures and works of art. A reliable cost is not available for these works of art and historic treasures and the Trustees believe that the cost of carrying out such an exercise would outweigh the benefit of this information to the user of the accounts therefore in accordance with SORP and FRS102 these assets have not been capitalised. These assets are not held for investment they are part of the Charity's overall objectives to advance the Roman Catholic faith.

Depreciation

Depreciation is calculated using the straight –line method over the estimated useful lives, as follows:

	Years
Churches	100 years
Freehold buildings	50 years
Office equipment and fixtures and fittings	5 years
Computer equipment	3 years

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate at the end of each financial year.

(e) **Revenue recognition**

(i) **Incoming resources**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

(f) **Investments**

Investments are stated at market value. Realised and unrealised gains and losses on investments are included in the Statement of Financial Activity.

The value of financial instruments traded in active markets (such as publicly traded equities) is based on quoted market prices at the balance sheet date. The market valuations are provided to the investment advisors by a third party pricing source. The value of the remaining financial instruments that are not traded in an active market is the lower of (a) the valuation as determined by the investment advisors using valuation techniques or (b) the estimated recoverable amount as determined by the Trustees.

(g) **Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the balance sheet date. Transactions in foreign currencies are recorded at the exchange rates ruling at the dates of the transactions.

Gains and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with in the income and expenditure account.

(h) **Expenditure and irrecoverable VAT**

Certain expenditure is directly attributable to specific activities and has been included in those cost categories.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of generating funds are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with the mission of the church and include both the direct costs and support costs relating to these activities together with primary purpose trading activities that raise funds.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies - continued

(i) Administration costs

Administration costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Administration costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities.

(j) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities. Cash and cash equivalents are initially measured at transaction price and subsequently measured at amortised cost.

Bank deposits which have original maturities of more than three months are not cash and cash equivalents.

(k) Internal transfer

Internal transactions and balances are eliminated from the balance sheet but are reflected in the individual fund statements.

(l) Provisions and contingencies

(i) Provisions

Provisions are liabilities of uncertain timing or amount. Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the best estimate of the amount required to settle the obligation. Provisions are reviewed at the end of each financial year and adjusted to reflect the current best estimate of the amount required to settle the obligation. The unwinding of the discount is recognised as a finance cost in statement of financial activities, presented as part of 'interest payable and similar charges' in the financial year in which it arises.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

(ii) Contingencies

Contingent liabilities, arising as a result of past events, are not recognised as a liability because (i) it is not probable that the Charity will be required to transfer economic benefits in settlement of the obligation or the amount cannot be reliably measured at the end of the financial period. Possible but uncertain obligations are not recognised as liabilities but are contingent liabilities. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

(m) Taxation

The Charity is exempt from taxation due to its charitable status.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Income	18 months 2015 Clerical fund €'000	18 months 2015 Common fund €'000	18 months 2015 Share fund €'000	18 months 2015 Parish funds €'000	18 months 2015 Total fund €'000
(i) Income from charitable activities					
Dues	-	6,178	-	-	6,178
Collection for support of priests	-	15,356	-	-	15,356
Share Collection	-	-	10,039	-	10,039
Other church collections	-	-	-	772	772
Family Offering	-	-	-	20,158	20,158
Missalettes and Mass Books	-	-	-	155	155
Shrine Income	-	-	-	5,427	5,427
	<u>-</u>	<u>21,534</u>	<u>10,039</u>	<u>26,512</u>	<u>58,085</u>
	18 months 2015 Clerical fund €'000	18 months 2015 Common fund €'000	18 months 2015 Share fund €'000	18 months 2015 Parish funds €'000	18 months 2015 Total fund €'000
(ii) Donations and legacies					
Donations and legacies	534	547	246	7,520	8,847
Other income	-	-	-	-	-
	<u>534</u>	<u>547</u>	<u>246</u>	<u>7,520</u>	<u>8,847</u>
	18 months 2015 Clerical fund €'000	18 months 2015 Common fund €'000	18 months 2015 Share fund €'000	18 months 2015 Parish funds €'000	18 months 2015 Total fund €'000
(iii) Income from other trading activities					
Sale of Plaques	-	-	-	14	14
Sale of Graves	-	-	-	138	138
Draws/Raffles	-	-	-	1,544	1,544
Fundraising Events	-	-	-	1,750	1,750
Shop Sales	-	-	-	802	802
Car Park Income	-	-	-	341	341
Rent Income	-	-	-	2,440	2,440
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,029</u>	<u>7,029</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Income - continued	18 months 2015 Clerical fund €'000	18 months 2015 Common fund €'000	18 months 2015 Share fund €'000	18 months 2015 Parish funds €'000	18 months 2015 Total fund €'000
(iv) Income from other activities					
Other income	-	110	7	3,084	3,201
	-	110	7	3,084	3,201
	18 months 2015 Clerical fund €'000	18 months 2015 Common fund €'000	18 months 2015 Share fund €'000	18 months 2015 Parish funds €'000	18 months 2015 Total fund €'000
(v) Investment and other income					
Bank Interest Received	25	18	168	674	885
Investment Income	-	-	-	59	59
	25	18	168	733	944
	18 months 2015 Clerical fund €'000	18 months 2015 Common fund €'000	18 months 2015 Share fund €'000	18 months 2015 Parish funds €'000	18 months 2015 Total fund €'000
4 Analysis of expenditure	18 months 2015 Clerical fund €'000	18 months 2015 Common fund €'000	18 months 2015 Share fund €'000	18 months 2015 Parish funds €'000	18 months 2015 Total fund €'000
(i) Expenditure on charitable activities					
Payments to Beneficiaries - Charitable					
Stipends to priests	(355)	(15,528)	-	(143)	(16,026)
Retired priests	-	(1,811)	-	-	(1,811)
Nursing home, homecare costs and insurances	(2,705)	(2,546)	-	-	(5,251)
Other payments to priests	-	(138)	-	-	(138)
	(3,060)	(20,023)	-	(143)	(23,226)
Staff Costs					
Staff salaries	(45)	-	(2,156)	(8,927)	(11,128)
Staff pension	-	-	(51)	(47)	(98)
Other staff costs	-	-	(32)	(155)	(187)
	(45)	-	(2,239)	(9,129)	(11,413)

NOTES TO THE FINANCIAL STATEMENTS - continued

4 Analysis of expenditure - continued	18 months 2015 Clerical fund €'000	18 months 2015 Common fund €'000	18 months 2015 Share fund €'000	18 months 2015 Parish funds €'000	18 months 2015 Total fund €'000
(i) Expenditure on charitable activities - continued					
Other Expenses					
Share contribution to diocesan offices	-	-	(7,654)	-	(7,654)
Premises costs	(537)	(2)	(1,682)	(12,215)	(14,436)
Church operating costs	-	-	(3)	(20,282)	(20,285)
Other expenses	(6)	(143)	(18)	(2,803)	(2,970)
Contribution to Bishops' Conference	-	-	(884)	-	(884)
Donations to third parties	-	-	(100)	(667)	(767)
Professional fees	(16)	(3)	-	(908)	(927)
Finance costs	-	(82)	(16)	(774)	(872)
IT costs	-	-	-	(321)	(321)
Support to central services	(36)	(120)	-	(3)	(159)
Support to schools	-	-	-	(126)	(126)
	<u>(595)</u>	<u>(350)</u>	<u>(10,357)</u>	<u>(38,099)</u>	<u>(49,401)</u>
(ii) Expenditure on raising funds					
Cost of Sales Shop	-	-	-	(386)	(386)
Draws/Raffles	-	-	-	(685)	(685)
Fundraising Event Costs	-	-	-	(361)	(361)
Car Park Expenses	-	-	-	(35)	(35)
Investment Management Fees	(50)	(9)	(21)	-	(80)
	<u>(50)</u>	<u>(9)</u>	<u>(21)</u>	<u>(1,467)</u>	<u>(1,547)</u>
(iii) Total Expenditure	<u>(3,750)</u>	<u>(20,382)</u>	<u>(12,617)</u>	<u>(48,838)</u>	<u>(85,587)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

5 Payments to beneficiaries and employee note

Payments were made to 390 serving priests and 71 retired priests in 2015.

Analysis of staff numbers	Share Fund	Parish Funds	Total
Number of parish pastoral workers	26	-	26
Number of full and part time parish staff	-	424	424
	<u>26</u>	<u>424</u>	<u>450</u>

Parish pastoral workers are members of the Diocesan defined benefit pension scheme. See note 4 (i) staff costs. Details on the defined benefit scheme are included in the annual Financial Report of the Charities of the Archdiocese of Dublin CHY Number 1333 and CRA Number 20002022 Note 14 pages (34-36).

No employees were paid annual remuneration in excess of €70,000 during the 18 month accounting period ended 31 December 2015.

NOTES TO THE FINANCIAL STATEMENTS - continued

6 Tangible assets	31 December 2015 Clerical fund €'000	31 December 2015 Common fund €'000	31 December 2015 Share fund €'000	31 December 2015 Parish funds €'000	31 December 2015 Total fund €'000
Land and Buildings					
Cost or Valuation					
At 30 June 2014	5,888	-	7,813	192,889	206,590
Additions	-	-	495	2,676	3,171
Disposals	(355)	-	-	(2,619)	(2,974)
At 31 December 2015	<u>5,533</u>	<u>-</u>	<u>8,308</u>	<u>192,946</u>	<u>206,787</u>
Accumulated depreciation					
At 30 June 2014	(1,570)	-	(3,047)	(106,297)	(110,308)
Depreciation charge for the year	(115)	-	(163)	(4,666)	(4,944)
Depreciation on disposal of fixed assets during the year	(3)	-	-	606	(3)
	<u>(1,688)</u>	<u>-</u>	<u>(3,210)</u>	<u>(110,357)</u>	<u>(115,255)</u>
Net book value amount					
Net book value at 30 June 2014	<u>4,318</u>	<u>-</u>	<u>4,766</u>	<u>(86,591)</u>	<u>95,676</u>
Net book value at 31 December 2015	<u>3,845</u>	<u>-</u>	<u>5,098</u>	<u>82,589</u>	<u>91,532</u>
Computers, Fixtures and Fittings					
Cost or Valuation					
At 30 June 2014	-	-	-	149	149
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2015	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>149</u>
Accumulated depreciation					
At 30 June 2014	-	-	-	-	-
Depreciation charge for the year	-	-	-	(6)	(6)
Depreciation on disposal of fixed assets during the year	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6)</u>	<u>(6)</u>
Net book value amount					
Net book value at 30 June 2014	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>149</u>
Net book value at 31 December 2015	<u>-</u>	<u>-</u>	<u>-</u>	<u>143</u>	<u>143</u>
Total Tangible Assets					
Net book value at 30 June 2014	<u>4,318</u>	<u>-</u>	<u>4,766</u>	<u>89,740</u>	<u>95,825</u>
Net book value at 31 December 2015	<u>3,845</u>	<u>-</u>	<u>5,098</u>	<u>82,732</u>	<u>91,675</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

7 Investments	31 December 2015 Clerical fund €'000	31 December 2015 Common fund €'000	31 December 2015 Share fund €'000	31 December 2015 Parish funds €'000	31 December 2015 Total fund €'000
The analysis of investments is as follows:					
Investments held in Absolute Return Products	3,145	894	1,251	-	5,290
Investments in Bonds	1,416	-	-	-	1,416
Investments in Equities	-	-	-	507	507
	<u>4,561</u>	<u>894</u>	<u>1,251</u>	<u>507</u>	<u>7,213</u>
8 Debtors	31 December 2015 Clerical fund €'000	31 December 2015 Common fund €'000	31 December 2015 Share fund €'000	31 December 2015 Parish funds €'000	31 December 2015 Total fund €'000
Receivables and prepayments	38	2,419	267	1,037	3,761
Other debtors	-	-	235	11	246
Related party debtors	600	106	-	-	706
Amounts held in Share on behalf of parishes	-	-	-	16,883	16,883
	<u>638</u>	<u>2,525</u>	<u>502</u>	<u>17,931</u>	<u>21,596</u>
9 Creditors: amounts falling due within one year	31 December 2015 Clerical fund €'000	31 December 2015 Common fund €'000	31 December 2015 Share fund €'000	31 December 2015 Parish funds €'000	31 December 2015 Total fund €'000
Bank overdrafts	-	-	-	(4,812)	(4,812)
Amounts held on behalf of priests	(3,386)	-	-	-	(3,386)
Related party creditors	(5)	(629)	(1,084)	(429)	(2,147)
Trade creditors	-	-	-	(431)	(431)
Special collections	-	-	-	(547)	(547)
Amounts held on behalf of parishes	-	-	(16,883)	-	(16,883)
Amounts held on behalf of third parties	-	-	(974)	-	(974)
Creditors and accruals	(264)	(224)	(100)	(611)	(1,199)
	<u>(3,655)</u>	<u>(853)</u>	<u>(19,041)</u>	<u>(6,830)</u>	<u>(30,379)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

10 Creditors: amounts falling due after one year	31 December 2015 Clerical fund €'000	31 December 2015 Common fund €'000	31 December 2015 Share fund €'000	31 December 2015 Parish funds €'000	31 December 2015 Total fund €'000
Bank Term Loans	-	-	-	(5,219)	(5,219)
	-	-	-	(5,219)	(5,219)

11 Total Funds

Total Funds as at 31 December 2015 can be analysed as follows: €'000

Total Funds 153,920

€7.47m of the Share Fund is designated for the purposes of: €'000

- Building and maintenance fund for parishes in need of support 4,412
 - Fund for the payments for the salaries of pastoral workers 3,062
- 7,474

12 List of Parishes and Parish Trustees at 14 December 2016

The list of 199 parishes operating in the Archdiocese of Dublin as at 14 December 2016 is as follows:

* This list includes the 8 Order Parishes.

	Parish	Name of Parish Trustees
1.	Ardlea	V. Rev. Hugh Hanley, SCJ
2.	Arklow	V. Rev. Martin Canon Cosgrove, Mod.
3.	Artane	V. Rev. Liam O' Cuiv, EV
4.	Ashford	V. Rev. Eamonn Crosson
5.	Athy	V. Rev. Frank McEvoy
6.	Aughrim	V. Rev. Martin Canon Cosgrove,
7.	Aughrim Street	V. Rev. Patrick Madden
8.	Avoca	V. Rev. Martin Canon Cosgrove,
9.	Ayrfield	V. Rev. Gerard Corcoran
10.	Balally	V. Rev. Andrew O' Sullivan
11.	Balbriggan	V. Rev. Eugene Taaffe
12.	Balcurris	V. Rev. Ciaran Enright
13.	Baldoyle	V. Rev. Gerard Tanham
14.	Ballinteer	V. Rev. Liam Belton
15.	Ballyboden	V. Rev. Flor O' Callaghan, OSA
16.	Ballybrack - Killiney	V. Rev. Alex Conlan
17.	Ballyfermot	V. Rev. Richard Delahunty, CSsR
18.	Ballyfermot Upper	V. Rev. Joe McDonald
19.	Ballygall	V. Rev. Richard Sheehy
20.	Ballymore Eustace	Rt. Rev. Msgr. John Wilson
21.	Ballymun/Silloogue	V. Rev. Declan Blake
22.	Ballymun Road	V. Rev. Richard Sheehy

NOTES TO THE FINANCIAL STATEMENTS - continued

12 List of Parishes and Parish Trustees at 14 December 2016 - continued

	Parish	Name of Parish Trustees
23.	Ballyroan	V. Rev. Martin Noone
24.	Bawnogue	V. Rev. Damian Farnon
25.	Bayside	V. Rev. Peter Finnerty
26.	Beaumont	V. Rev. John Jones
27.	Beechwood Avenue	V. Rev. Bernard Kennedy
28.	Berkeley Road	V. Rev. David Donnellan, OCD
29.	Blackrock	V. Rev. John Delany
30.	Blakestown	V. Rev. Joe Coyne
31.	Blanchardstown	V. Rev. Cyril Mangan
32.	Blessington	V. Rev. Richard Behan
33.	Bluebell	V. Rev. Brian de Burca OMI Moderator
34.	Bohernabreena	V. Rev. Michael Hurley
35.	Bonnybrook	V. Rev. Joe Jones
36.	Boosterstown	V. Rev. Cormac McIlraith
37.	Brackenstown	V. Rev. Michael Carey
38.	Bray (Ballywaltrim)	V. Rev. Laurence Behan
39.	Bray (Holy Redeemer)	V. Rev. Laurence Behan
40.	Bray, Putland Road	V. Rev. Laurence Behan
41.	Bray (St. Peter's)	V. Rev. Laurence Behan
42.	Brookfield	V. Rev. Patrick McKinley
43.	Cabinteely	V. Rev. Frank Herron, Moderator
44.	Cabra	V. Rev. Patrick F. Canon Carroll
45.	Cabra West	V. Rev. Patrick F. Canon Carroll
46.	Castledermot	V. Rev. Paul O' Driscoll
47.	Castleknock	V. Rev. Kieran Coghlan
48.	Castletown	V. Rev. Martin Canon Cosgrove
49.	Castleview	V. Rev. Michael Murphy
50.	Celbridge	V. Rev. Paul Taylor
51.	Chapelizod	V. Rev. Sean Mundow
52.	Cherry Orchard	V. Rev. Michael Murtagh CsSR
53.	Churchtown	V. Rev. Martin Noone
54.	City Quay	V. Rev. Pearse Walsh
55.	Clogher Road	V. Rev. John Canon Flaherty
56.	Clondalkin	V. Rev. Damian Farnon
57.	Clonskeagh	V. Rev. Anthony Coote
58.	Clontarf/St. Anthony	V. Rev. Patrick McManus
59.	Clontarf/St. John	V. Rev. Patrick McManus
60.	Confey	V. Rev. Tony O' Shaughnessy
61.	Coolock	V. Rev. John Hand, SM
62.	Corduff	V. Rev. Liam McClarey, SCA
63.	Crumlin	V. Rev. John Canon Flaherty
64.	Dalkey	V. Rev. Patrick Devitt
65.	Darndale-Belcamp	V. Rev. Leo Philomin, OMI
66.	Deansrath	V. Rev. Damian Farnon
67.	Dollymount	V. Rev. Patrick McManus
68.	Dolphins Barn/Rialto	V. Rev. Fergal McDonagh
69. *	Dominick Street	V. Rev. Eddie Conway, OP
70.	Donabate	V. Rev. Joe Connolly
71.	Donaghmede	V. Rev. Gerard Corcoran
72.	Donnybrook	Rt. Rev. Msgr. Lorcan O' Brien
73.	Donnycarney	V. Rev. John Ennis
74.	Donore Avenue	V. Rev. Cormac McNamara
75.	Drumcondra	V. Rev. Richard Sheehy
76.	Dún Laoghaire	V. Rev. Paul Kenny
77.	Dundrum	V. Rev. Liam Belton

NOTES TO THE FINANCIAL STATEMENTS - continued

12 List of Parishes and Parish Trustees at 14 December 2016 - continued

	Parish	Name of Parish Trustees
78.	Dunlavin	V. Rev. Douglas Malone
79.	Eadestown	V. Rev. Micéal Comer
80.	East Wall	V. Rev. Hugh Kavanagh
81.	Edenmore	V. Rev. Brian Lawless, Adm.
82.	Enniskerry/Kilmacanogue	V. Rev. Laurence Behan
83.	Esker/Doddsboro Adamstown	V. Rev. John Hassett
84.	Fairview	V. Rev. Joseph Dorniak, OFMConv
85.	Finglas	V. Rev. Pádraig Ó Cochláin
86.	Finglas West	V. Rev. Éamann Cahill
87.	Firhouse	V. Rev Peter J. Reilly
88.	Foxrock	V. Rev. Frank Herron
89.	Francis Street	V. Rev. Martin Dolan
90. *	Gardiner Street	V. Rev. Gerard Clarke, SJ
91.	Garristown	V. Rev. Denis Delaney
92.	Glasnevin	V. Rev. Richard Sheehy
93.	Glasthule	V. Rev. Paul Kenny
94.	Glendalough	V. Rev. Derek Doyle
95.	Grange Park	V. Rev. Brian Lawless.
96.	Greenhills	V. Rev. Raphael Annan CSSp
97.	Greystones	V. Rev. John Daly
98.	Haddington Road	V. Rev. Fachtna McCarty
99.	Halston Street & Arran Quay	V. Rev Bryan Shorthall, OFMCap
100.	Harolds Cross	V. Rev. Gerry Kane
101.	Harrington Street	V. Rev. Gerard Deighan
102.	Hartstown	V. Rev. Joe Coyle
103.	Howth	V. Rev. Gerard Tanham,
104.	Huntstown	V. Rev. Joe Coyne
105.*	Inchicore (Mary Immaculate)	V. Rev. Brian de Burca, OMI
106.	Inchicore (St. Michael)	V. Rev. Brian de Burca OMI
107.	Iona Road	V. Rev. Richard Sheehy
108.	James's Street	V. Rev. John Collins
109.	Jobstown	V. Rev. Patrick McKinley
110.	Johnstown/Killiney	V. Rev. Frank Herron,
111.	Kilbarrack-Foxfield	V. Rev. P. Finnerty B
112.	Kilbride & Barndarrig	V. Rev. Donal Roche
113.	Kilcullen	V. Rev. Niall Mackey
114.	Kill-O-The Grange	V. Rev. John Killeen
115.	Killester	V. Rev. Liam O' Cuiv,
116.	Killinarden	V. Rev. Manus Ferry, MSC
117.	Kilmacud	V. Rev. Anthony Coote
118.	Kilmore Road West	V. Rev. John Jones
119.	Kilnamanagh	V. Rev. Michael Murphy
120.	Kilquade	V. Rev. John Daly
121.*	Kimmage Manor	V. Rev. Raphael Annan, CSSp
122.	Kinsealy	V. Rev. Kevin Moore
123.	Knocklyon	V. Rev. Martin Paravookaran, O.Carm.
124.	Larkhill-Whitehall	V. Rev. John Jones
125.	Laurel Lodge	V. Rev. Kieran Coghlan
126.	Leixlip	V. Rev. John McNamara
127.	Loughlinstown	V. Rev. Alex Conlan
128.	Lucan	V. Rev. John Hassett
129.	Lucan South	V. Rev. John Hassett
130.	Lusk	V. Rev. Eoin McCrystal

NOTES TO THE FINANCIAL STATEMENTS - continued

12 List of Parishes and Parish Trustees at 14 December 2016 - continued

	Parish	Name of Parish Trustees
131.	Malahide	V. Rev. Kevin Moore
132.	Marino	V. Rev. Thomas Noone
133.	Marley Grange	V. Rev. Jim Mulherin, OSM
134.	Maynooth	V. Rev. Liam Rigney
135.	Meadowbrook	V. Rev. Liam Belton
136.	Meath St. & Merchant's Quay	V. Rev. Niall Coghlan, OSA
137.	Merrion Road	V. Rev. Fergus O' Connor
138.	Milltown	V. Rev. Msgr. Peter Briscoe
139.	Monkstown	V. Rev. Michael Coady
140.	Moone	V. Rev. Frank McEvoy
141.*	Mount Argus	V. Rev. Paul Francis Spencer, CP
142.	Mount Merrion	V. Rev. Anthony Coote
143.	Mountview	V. Rev. Joe Coyne
144.	Mourne Road	V. Rev. John Canon Flaherty
145.	Mulhuddart	Rt. Rev. Msgr. Eoin Thynne
146.	Narraghmore	V. Rev. Frank McEvoy
147.	Naul	V. Rev. Denis Delaney
148.	Navan Road	V. Rev. John O' Brien
149.	Neilstown	V. Rev. Damian Farnon
150.	Newcastle	V. Rev. John Gilligan.
151.	Newtownpark	V. Rev. Dermot Leycock
152.	North Wall – Seville Place	V. Rev. Robert Colclough
153.	North William Street	V. Rev. Brendan Kealy
154.	Palmerstown	V. Rev. Anthony O' Reilly
155.*	Phibsborough	V. Rev. Patrick F. Canon Carroll
156.	Porterstown-Clonsilla	V. Rev. Paul Ward
157.	Portmarnock	V. Rev. Kevin Moore
158.	Priorswood	V. Rev. Desmond McNaboe, OFMCap
159.	Pro Cathedral	V. Rev. Damian Canon O' Reilly
160.	Raheny	V. Rev. Michael Cullen
161.	Rathdrum	V. Rev. Derek Doyle
162.	Rathfarnham	V. Rev. Martin Noone
163.	Rathgar	V. Rev. Joe Mullan
164.	Rathmines	V. Rev. William King
165.	Rialto/Dolphin's Barn	V. Rev. Fergal McDonagh
166.	Ringsend	V. Rev. Ivan Tonge
167.	River Valley	V. Rev. Michael Carey
168.	Rivermount	V. Rev. Seamus Ahearne, OSA
169.	Rolestown	V. Rev. Denis Delaney
170.	Roundwood	V. Rev. Derek Doyle
171.	Rowlagh	V. Rev. Damian Farnon
172.	Rush	V. Rev. Kevin Bartley
173.	Saggart	V. Rev. John Gilligan,
174.	Sallynoggin	V. Rev. Pdraig Gleeson
175.	Sandyford	V. Rev. Andrew O' Sullivan
176.	Sandymount	V. Rev. John McDonagh
177.	Sean McDermott Street	V. Rev. Lukasz Nawrat SDB
178.	Shankill	V. Rev. John O' Connor, SAC
179.	Silloge	V. Rev. Declan Blake
180.	Skerries	V. Rev. Richard Hyland
181.	Springfield	V. Rev. Patrick McKinley
182.	Sruleen	V. Rev. Damian Farnon
183.	Sutton	V. Rev. Gerard Tanham

NOTES TO THE FINANCIAL STATEMENTS - continued

12 List of Parishes and Parish Trustees at 14 December 2016 - continued

	Parish	Name of Parish Trustees
184.	Swords	V. Rev. Michael Carey
185.	Tallaght/St. Aengus	V. Rev. Benedict Moran OP
186.*	Tallaght/St. Marys	V. Rev. Donal Roche OP Adm
187.	Tallaght/St. Dominic	V. Rev. Laurence Collins, OP
188.	Tallaght/St. Martin de Porres	V. Rev. Michael Hurley
189.	Templeogue	V. Rev. Gerry Moore
190.	Terenure	V. Rev. Philip Bradley
191.	Travelling People	Vacant
192.	University Church	Vacant
193.	Valleymount	V. Rev. Richard Behan
194.	Walkinstown	V. Rev. Paul St. John, SVD
195.	Westland Row	V. Rev. Enda Cunningham
196.*	Whitefriar Street	V. Rev. Seán MacGiollarnath, O.Carm
197.	Wicklow	V. Rev. Donal Roche
198.	Willington	V. Rev. Gregory O' Brien
199.	Yellow Walls	V. Rev. Kevin Moore