

The Parishes of the Diocese of Elphin

(CHY6942; Charity Reg. No. 20014018)



Annual Activity Report -Year Ending Dec. 31st 2014

The Parishes of the Diocese of Elphin - CHY6942

The Diocese of Elphin includes much of Co. Sligo, most of Co. Roscommon and also part of East Galway and has a Catholic population of almost 90,000. There are thirty seven parishes in the Diocese and this does not represent any change on the previous year. These parishes, together with a number of chaplaincies, are served by sixty four priests. There are also six deacons whose ministry is voluntary. While the public profile of the parish is associated with the celebration of the Mass and the Sacraments, other key activities include the pastoral care of the sick and bereaved, faith development activities, and a significant engagement with children and their families through the medium of the parish school. There are a total of eighty seven churches many of which are protected structures. In addition there are 113 parish primary schools.

Under the heading of CHY6942, in addition to the Parishes of the Diocese, there are also included a small number of semi-autonomous agencies, including two Family Life Centres, the Star of the Sea Retreat Centre and the Lourdes Pilgrimage. While the Star of the Sea Retreat Centre covered its costs in 2014 and was left with a surplus, the Lourdes Pilgrimage recorded a deficit in the year under review. The Family Life Centres face an uncertain financial future and are in the process of being restructured.

The accounts presented for 2014 are in the form of a consolidation of the income and expenditure of the individual parishes and agencies of the diocese. This is the first year in which such a consolidation has been carried out and one of the challenges involved was the fact that, up to and including 2014, practices varied somewhat from parish to parish. All parishes are now working towards a greater consistency with respect to controls and reporting mechanisms. From 2015 on, the accounts of the charity will be subject to a full audit.

The income of the parishes derives primarily from the contributions of the faithful in the Sunday collection, as well as offerings made on the occasions of Baptisms, Marriages and Funerals. Some parishes receive income from the rental of properties, but this is minimal. Parish income is categorised as follows:

- a) Income to support the day to day mission of the parish, which includes the supplies, heat and light, insurances, administrative costs and the maintenance of buildings. This income also provides for the payment of:
 - a diocesan needs levy to the Diocese of Elphin (CHY 3703) , based on the number of families in the parish, which is intended to cover the provision of central services for the benefit of all the parishes of the diocese
 - certain expenses of the priest, including health insurance, motor tax and insurance, and
- b) Income collected specifically for the support of the priest(s) of the parish. This includes a single special collection at Christmas, Easter, Pentecost and on one weekend in November, together with the offerings which may be made on the occasions of Baptisms, Marriages, Funerals and Stations.

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The annual income for the priest is determined from time to time by the Bishop in consultation with the Council of Priests. This figure has not increased since 2009.

In parishes where the income designated for the support of the priests does not reach the minimum agreed (€20,004 per annum for Parish priests and €18,732 for Curates), the balance is made up from the parish account. In parishes where the income exceeds the minimum required for the support of the priests, 20% of the surplus is paid by the priests of that parish to each of the following:

- a) The Elphin Sick Priests and Welfare Fund (known generally as the Sick and Retired Priests Fund), which is reported as a separate charity (CHY 2740).
- b) The Welfare Fund, which provides support for priests who are not in parochial ministry and for continuing professional development of clergy. This fund is consolidated with the accounts of the Diocese of Elphin General Trust Fund (CHY 3703).
- c) The Stewardship Fund, which covers any costs associated with operating the safeguarding service of the diocese. This fund is also consolidated with the accounts of the Diocese of Elphin General Trust Fund (CHY 3703).

NOTE: The use of the word Welfare in the names of two of the funds is a legacy of history but they serve two different purposes.

Annual collections are taken up in all of the parishes for agencies which do not belong to the diocese, but which are associated with the mission of the Church, e.g, Trocaire (the Catholic Agency for Development), Migrants, Peter's Pence (Pontifical Charities) and Holy Places. These collections are transferred directly to the relevant agency via the Elphin Diocesan Office, before the end of the financial year, using an account which is designated for this specific purpose. These monies are not shown as part of the income or expenditure of the parish, since they are restricted funds and never belong to the parish. The total of such restricted funds destined largely for the needs of the poor, amounted to €193,005 in the year under review.

The contributions made by parishioners are totally voluntary. It is part of the ethos of the Catholic Church that no individual will be refused access to the ministry or services of the Church because of inability to pay. The actual contribution rate from parishioners ranges from 10% of families in some urban areas to 40% in some rural communities. This reflects, to some extent, a decline in regular sacramental practice, but it must be said that significant numbers of those who do make use of parish services and facilities do not contribute regularly. Parishes, together with the services they provide, are greatly dependent on the generosity of the minority. There was a surplus in the year under review which is not out of proportion with the need for parishes to be in a position to respond to unforeseen costs, particularly in respect of the maintenance of buildings. The Parishes of the Diocese of Elphin can continue to operate as a going concern but, at the present rate of contribution, there is little potential for development of activities, specifically in the area of pastoral services and evangelisation.

An asset register for the Parishes of the Diocese of Elphin, which will detail buildings, lands and movable assets is in the course of preparation and it is anticipated that this will be included in future reports of the charity.

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Catholic Schools under diocesan patronage have traditionally benefitted from the charitable status of the parish with which they are affiliated. This dates from a time when the Parish Priest was the sole manager of the school. These schools, while remaining under the patronage of the bishop, now have their own Boards of Management which are responsible for all the financial operations of the school. Discussions are taking place between the Revenue Commissioners and the Department of Education and Skills about the manner in which schools will report to the Charities Regulatory Authority. Their accounts are not, however, reported here, but we have been advised that, for the moment, they may continue to use the CHY number of the diocese.

**Parishes of the Diocese of Elphin
Income and Expenditure Account
Year Ended 31 December 2014**

	Note	€	€
Income:			
Parish Offertory Collections			3,587,387
Income designated for the support of Clergy			1,249,871
Public and Heritage Grant Assistance			38,790
Donations			304,351
Shrine			212,294
Revenue Commissioner Rebates			316,084
Sale of Parish Properties			70,792
Investment and rental income	1		125,661
Other Parish income			350,772
Lourdes Pilgrimage income			74,540
Retreat Centre operating income			188,197
Family Life Centres operating income			201,349
Family Life Centres grant income			<u>292,440</u>
			<u>7,012,529</u>
Expenditure:			
Personnel costs	2	2,365,939	
Repairs, refurbishment and maintenance		1,350,379	
Heat, light and power		564,917	
Insurances (Parish, VHI, motor)		451,110	
Altar supplies		237,198	
Missalettes and newsletters		80,964	
Lourdes Pilgrimage costs		99,011	
Retreat Centre operating costs		101,964	
Family Life Centres operating costs		121,798	
Other overheads		628,061	
Bank charges		32,043	
			<u>(6,033,385)</u>
Diocesan Office levies		(291,733)	
Stewardship Fund contributions		(107,365)	
Welfare Fund contributions (Continuous professional development)		(58,578)	
Sick Priests Fund contributions		(128,408)	
Related contributions received		<u>101,865</u>	(484,220)
Other special collections and levies	3	197,277	
Related contributions received		<u>(58,533)</u>	(138,744)
Administration of Charitable Funds	4	193,005	
Related contributions received		<u>(187,970)</u>	(5,035)
Net surplus for year			<u><u>351,146</u></u>

Parishes of the Diocese of Elphin
Notes to the Income and Expenditure Account
Year Ended 31 December 2014

1. Investment and rental income	€	
Bank Interest	38,626	
Stocks and shares	25,812	
Property rental income	61,223	
	<u>125,661</u>	
2. Personnel costs	€	
Clergy	1,166,056	
Ancillary Parish salaries and stipends	781,612	
Retreat Centre staff costs	68,422	
Family Life Centre staff costs	349,849	
	<u>2,365,939</u>	
3. Special collections	Discharged	Related collections
Accord/Family Ministry	9,164	418
Building Fund	28,838	1,042
Levy for commissions and agencies of Episcopal Conference	25,593	22,319
Marriage Tribunal	38,425	1,919
Other donations and gifts	95,257	32,836
	<u>197,277</u>	<u>58,533</u>
4. Administration of Charitable Funds	Discharged	Related collections
Trocaire	85,648	85,647
Mission Sunday	43,476	43,471
Emigrants	5,476	445
Holy Places	33,167	33,167
Peter's Pence	25,240	25,240
	<u>193,005</u>	<u>187,970</u>

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