

Carrigrohane Union of Parishes

Carrigrohane,

Cork.

Income & Expenditure Account for year ended 31st December, 2021

**Carrigrohane Union of Parishes
Carrigrohane,
Cork.**

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**Carrigrohane Union of Parishes
Carrigrohane,
Cork.**

Trustees accounts page

As trustees of Carrigrohane Union of Parishes we wish to advise that we have prepared the accounts as set out on pages 4 to 12 from the information and records available.

As far as the trustees are aware we have made available all information and explanation to the entity's auditor.

We feel the attached accounts give a true and fair view of the entity's activities for the year and that the going concern basis for the preparation of the accounts is appropriate.

On behalf of the trustees:

Date:

Carrigrohane Union Of Parishes Finances			
FY2021 Summary			
	Actual	Actual	Actual
	Jan - Dec	Jan - Dec	Jan - Dec
INCOME	FY2021	FY2020	FY2019
Parish General Giving	133,170	116,821	126,620
Parish General Fundraising	16,870	0	0
Designated Income	65,313	13,505	8,036
Youth Programme Income	0	40,550	52,671
Property Rental	15,730	13,201	16,810
Graveyard Income	1,100	200	2,600
Investment Income	6,712	7,840	19,755
Tax Rebates	45,960	54,330	54,378
Capital payments RCB	61,710	0	15,587
Miscellaneous	17,477	23,885	8,590
TOTAL INFLOW	364,042	270,332	305,047
EXPENDITURE			
Fair Share & Priorities Fund	91,057	140,005	136,023
Parish Administration & Overheads	31,581	32,674	36,250
Worship Resources	3,276	4,738	7,597
Charitable Giving	14,090	14,885	17,546
Designated Youth Work	41,186	43,752	59,163
Property, Maintenance & Utilities	114,413	18,665	34,967
Finance & Professional Costs	2,589	3,928	5,542
Mission		0	2,142
Capital payments	0	0	15,587
Miscellaneous	32,299	18,248	5,197
Special Projects		0	0
TOTAL OUTFLOWS	330,491	276,895	320,014
Net Inflow/Outflow	33,551	(6,563)	(14,967)

CARRIGROHANE UNION OF PARISHES SUMMARY OF FINANCIAL POSITION AS AT 31/12/2021

	€	€
Assets		
Cash at bank and investments		597,741
Debtors and prepayments		41,281
		639,022
Liabilities		
Accruals & Deferred Income	15,013	
		15,013
Excess of Assets over Liabilities		624,009
Represented by:		
Reserves brought forward		558,473
Current year surpluses/(deficits)		
Regular operating activities		33,551
Carrig Centre Current Year		31,985
		624,009

Carrigrohane Union of Parishes				
Notes for FY2021 General Parish Accounts				
Note 1. Charitable Giving				
	YMCA PAKT 2500	€2,500		
	Cork Christian Trust (Haven) 2500	€2,500		
	New Wine (George Newell Support) 500	€500		
	Church Army (Matt Gould support) 1000	€1,000		
	Cork Street Pastors 500	€500		
	Bishop of Cork's Pastoral Fund 1000	€1,000		
	CMS Ireland 1500	€1,500		
	Tearfund Ireland 1500	€1,500		
	MU Overseas 1000	€1,000		
	Bishops' Appeal 1000	€1,000		
	Special Collections (for multiple purposes)	€1,602		
	Total Giving (from Parish Accounts)	€14,602		
Note 2. Youth Work				
	Salaries (including tax)	€38,249		
	Youth Worker + Programme Expenses	€1,575		
	Youth Trip Expenses	€0		
	Training Support	€0		
	Total Youth Programme Expenditure	€39,824		
	Designated Grants for Youth Programme	€2,200		
	Trip + General Youth Income	€0		
	Bequest Drawdown 2021*	€20,966		
	* monies used to form Building Fund for Parish			
Note 3. Miscellaneous Income + Expenditure				
	Grant for Biodiversity (eco)	€300		
	Grant from childcare communities	€700		
	Grant for Trees (eco)	€300		
	Grant for St Peter's/Blarney works	€26,171		
	Grant for Eco work	€200		
	Grant for Seniors Work	€2,000		
	Gazette Subs	€45		
	TCC taxes paid by CUP	€1,468		
	TCC office expenses paid by CUP	€1,025		
	Total Miscellaneous Income	€32,209		
	Rector New Home Voucher	€100		
	Gazette subs	€135		
	Covid rent refund for PC	€325		
	Rector's Discretionary Expenditure	€750		
	Seniors Plants (from grant)	€377		
	Apple Trees for St Peter's (grant)	€576		
	refund of 2+3Q PC rental (covid)	€650		
	St P's field orchard stakes (grant)	€136		
	Ordinary People 4 project	€671		
	Fundraising expenses	€2,000		
	Sextons' Honorariums	€300		
	TCC portion of taxes for M Gould	€1,468		
	Total Miscellaneous Expenditure	€7,488		
Note 4. Long Term Youth Fund				
	2021 Income and Contributions Received	€7,460		
	2021 Funds Invested in Long Term Fund	€11,705		
	Net 2021 Amount (for investment)**	-€4,245		
	**amount of donations underinvested in 2020			
Note 5. Serge Project				

CARRIGROHANE UNION OF PARISHES SCHEDULE OF MAIN ACCOUNT AN SPECIAL FUND NOTES FOR YEAR ENDED 31/12/2021

	2021 Income Received	€24,000		
	2021 Account Expenditure	€24,017		
	Net Amount Allocated to General Parish Account	-€17		
	Note 6. Designated Gifts			
	Donations for livestream/broadband costs	€380		
	Note 7. Property Capital Expenditure (excluding The Carraig Centre)			
	Drawdown from RCB for Rectory Refurbishment	€31,229		
	Paid directly by RCB from CUP funds for St.P/Blarney works	€30,481		
	Total Drawdown of RCB Funds	€61,710		
	Note 8. TCC Payments			
	Payment for admin personnel costs	€15,000		
	Reimburse for M Gould taxes q 4	€1,468		
	Total TCC Payments 2021	€16,468		
	Note 9. Fundraising			
	Gift Day	€13,330		
	Christmas Tree Festival	€3,539		
	Total raised	€16,869		
	Fundraising expenses Christmas Tree Festival	€2,149		
	Total spent on Fundraising 2021	€2,149		
	Note 10. Inniscarra Bequests			
	Original Gift from B Vance in November 2019	€7,000		
	less Inniscarra costs 2020	€515		
	less Inniscarra costs 2021	€1,023		
	Remaining funds from bequest in AIB Savings Account	€5,462		
	Note 11. CUP Long Term Funds with the RCB (not included in these accounts)			
	Glebe Summary Account Balance 31/12/21	€4,503		
	Note 12. Carrig Centre inflows/outflows			
	The Carraig Centre (Parish Accounts)			
	CC general income	-		
	CC VAT refund	24,014		
	CC income from RCB	17,245		
	CC Grant support	153,094		
	CC Church army	3,656		
	CC Rental income	52,805		
	CC Building - architects	- 227		
	CC Builders			
	CC Building - fit out	- 43,736		
	CC loan repayments	- 100,000		
	CC Admin - security & parking	- 73		
	CC Admin - Insurance	- 8,704		
	CC Admin	- 18,723		
	CC Light and heat	- 13,451		
	CC Phones and IT	- 2,295		
	CC Waste	- 695		
	CC Supplies kitche etc	- 3,073		
	CC Maintenance	- 3,863		
	CC Fees	- 3,241		
	CC Miscellaneous	- 15,829		
	CC Wages	- 4,919		
	Net surplus/(deficit) for the year	31,985		
	Opening Balance	48,373		
	Closing Balance	80,358		

CARRIGROHANE UNION OF PARISHES SCHEDULE OF BANK ACCOUNTS AND INVESTMENTS FOR YEAR ENDED
31/12/2021

			31/12/2021
			€
	PARISH OPERATING CURRENT ACCOUNT		
AIB	21109077	No. 1 Main Parish Current Account	74,196
	HOLDING ACCOUNTS FOR SPECIAL GIVING		
AIB	21109820	St Peters Restoration Current Account	4,265
AIB	29771027	Outreach Account - Current Account	17,821
AIB	29771373	Toddler Group Account	1,166
		Cash on hands	70
	PARISH DEPOSIT ACCOUNTS		
AIB	17786102	General Parish Deposit - 30 day	21,466
TSB	24904928	Fixed Term Deposit	-
	OTHER ACCOUNTS		
AIB	29771100	The Carraig Centre Current Account	80,358
AIB	29771290	Serge Account (No. 4)	5,922
Irish Life		Youth Work Bond	337,712
Irish Life		Irish Life 10 Year Youth Work Bond	54,765
			597,741

CARRIGROHANE UNION OF PARISHES SCHEDULE OF INCOME FOR YEAR ENDED 31/12/2021

	Nominal	Actual FY2021
Detailed		
INFLOWS		
<i>Planned Giving:</i>		
Stewardship Envelopes	1000	8,192.00
General Standing Orders	1020	73,809.00
Targeted Standing Orders (Outreach)	1021	9,400.00
Targeted Standing Orders (St. Peters)	1022	2,032.00
Sustentation income	1025	16,950.00
Total Planned Giving		110,383.00
<i>General Collections:</i>		
St Peters	1051	2,065.00
Blarney	1052	2,686.00
Inniscarra	1053	1,550.00
United Service	1054	25.00
Sunday AM	1055	530.00
Total General Collections		6,856.00
General Donations	1035	15,931.00
Total General Parish Giving		133,170.00
<i>Fundraising:</i>		
Fundraising for General Parish Purposes*	1510	16,870.00
Fundraising for Designated Parish Purposes	1520	0.00
Fundraising for Non-Parochial Purposes	1530	0.00
Total Fundraising:		16,870.00
<i>Designated Income:</i>		
Special Collections	1110	1,602.00
Designated Gifts	1120	380.00
Designated Grants (including State Agency Grants)	1130	29,671.00
Youth Income*	1140	9,660.00
Serge Income		24,000.00
Total Designated Income		65,313.00
<i>Property Rental:</i>		
Parish Hall	1620	8,105.00
Aisling Cottage Rental	1621	6,750.00
Blarney Church Rental	1622	675.00
Other Property	1630	200.00
Total Property Rental		15,730.00
<i>Graveyard Income:</i>		
Burial Fees	1810	600.00
Grave Upkeep Contributions	1820	500.00
Total Graveyard Income		1,100.00
<i>Investment Income:</i>		
RCB Trust Fund Net Income	1300	6,704.00
Bank Interest	1310	8.00
Other Investment Income	1320	
Total Investment Income		6,712.00
Tax Rebate	1700	45,960.00

CARRIGROHANE UNION OF PARISHES SCHEDULE OF INCOME FOR YEAR ENDED 31/12/2021

	Nominal	Actual
		FY2021
<i>Miscellaneous:</i>		
Insurance Claims	1210	
Fees for Weddings & Funerals	1211	
TCC Administration	1400	15,000.00
General Office Income	1213	(5.00)
Miscellaneous	1220	2,482.00
Total Miscellaneous Income		17,477.00
Capital payments RCB	1191	61,710
TOTAL INFLOW		364,042.00

CARRIGROHANE UNION OF PARISHES SCHEDULE OF EXPENDITURE FOR YEAR ENDED 31/12/2021

	Nominal	Actual FY2021
OUTFLOWS		
<i>Fair Share:</i>		
Annual Assessment	2010	90,717.00
Priorities Fund	2020	340.00
Dioceses Levy Sundry	2030	
Total Fair Share		91,057.00
<i>Parish Administration & Overheads:</i>		
Salaries & Taxes	2100	17,921.00
PR & Promotion	2120	479.00
General Office	2130	1,025.00
Fundraising expenses	2140	2,149.00
Office Equipment	2150	
Insurance	2160	10,007.00
Total Parish Administration & Overheads		31,581.00
<i>Worship Support:</i>		
Church Supplies	2410	273.00
Lighthouse expenses	2411	300.00
Literature & Materials	2420	100.00
Visiting Preachers	2430	
Church Music	2440	1,503.00
Clergy Book Allowance	2460	
Clergy Training Support	2470	
General Clergy Expenses	2480	360.00
Streaming on-line expenses	2490	419.00
Lay Training Support	2500	140.00
General Catering	2520	181.00
Total Worship Support		3,276.00
<i>Mission:</i>		
General Mission	2900	
Total Mission		0.00
<i>Charitable Giving:</i>		
Annual Giving	2050	13,000.00
Special Collection Giving	2060	1,090.00
Total Charitable Giving		14,090.00
<i>Youth Work:</i>		
Youth Worker Salaries	2710	39,411.00
Youth Worker Expenses	2720	1,575.00
Youth Programme Expenses	2730	
Youth Trip Expenses	2740	
Sunday School Expenses	2750	
Total Youth Work:		40,986.00
<i>Youth Worker Training:</i>		
Youth Work Training Support	2760	200.00
Total Youth Worker Training:		200.00
Total Children & Youth Work (General Fund)		41,186.00

CARRIGROHANE UNION OF PARISHES SCHEDULE OF EXPENDITURE FOR YEAR ENDED 31/12/2021

	Nominal	Actual FY2021
<i>Property Maintenance & Utilities:</i>		
St Peter's Church Maintenance	2210	2,185.00
Additional church maintenance		30,481.00
Blarney Church Maintenance	2220	1,767.00
Capital works	2222	53,677.00
Inniscarra Church repairs	2230	1,023.00
Graveyards Upkeep	2240	4,409.00
Church Utilities & Service Charges	2250	7,048.00
Rectory Maintenance	2310	172.00
Blarney House Maintenance	2320	157.00
Aisling Cottage Maintenance	2330	20.00
Glebe Oil & Service charges	2340	2,671.00
Property Tax	2345	1,401.00
Parish Centre Supplies	2350	10.00
Parish Centre Repairs & Maintenance	2360	6,794.00
Parish Centre Utilities & Service Charges	2370	1,626.00
Parish Centre Furniture & Equipment	2380	972.00
Total Property Maintenance & Utilities		114,413.00
<i>Finance & Professional Costs:</i>		
Audit & Accountants	2600	2,153.00
Legal Costs	2610	
Other Professional	2620	
Loan repayments	2620	
Bank Fees & Charges	2640	436.00
Other Financing Costs	2650	
Total Finance & Professional Costs		2,589.00
<i>Special Projects (Parish Accounts):</i>		
Total Special Projects		0.00
<i>Miscellaneous:</i>		
Sundry Costs	2950	7,532.00
Serge Costs	2952	24,017.00
Rectors Discretionary Giving	2820	750.00
Total Miscellaneous		32,299.00
TOTAL OUTFLOWS		330,491
Net Inflow/Outflow		33,551