Parishes of the Diocese of Dublin

Annual Financial Report

Financial Year Ended 31 December 2025

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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. Each school has its own registered charity number and reports annually to the Department of Education and the Charities Regulator.

TRUSTEES AND OTHER INFORMATION

Coordination Trustees	Most Reverend Archbishop Dermot Farrell Most Reverend Bishop Donal Roche Most Reverend Bishop Paul Dempsey Right Reverend Monsignor John Dolan Very Reverend Gareth Byrne Very Reverend Monsignor Ciaran O'Carroll St Laurence O'Toole Diocesan Trust (clg)
Finance Committee	Mr Eamonn Griffin (Chairperson) Very Reverend Andrew O'Sullivan Very Reverend Liam Belton (Appointed 4 February 2025) Very Reverend Martin Canon Cosgrove (Appointed 4 February 2025) Very Reverend Robert Smyth (Resigned 4 February 2025) Very Reverend Kevin Bartley (Resigned 4 February 2025) Mr Tom Foley (Resigned 4 February 2025) Mr Terence O'Rourke (Resigned 31 December 2025) Ms Maree Gallagher Ms Helen Kelly Ms Michele McGuirk (Resigned 31 December 2025) Dr William Nowlan (Resigned 23 November 2025) Mr Kevin Hoy Ms Anne O'Dwyer Mr Gearoid Doyle (Appointed 1 September 2026)
Property Committee	Dr William Nowlan (Chairperson) (Resigned 23 November 2025) Mr Kevin Hoy (Appointed Chairperson 24 November 2025) Very Reverend John Bracken Ms Krystyna Rawicz Mr Mark Dunleavy (Resigned 2 September 2025) Ms Pauline Byrne Mr Martin O'Reilly (Appointed 4 May 2026)
Investments Committee	Ms Michele McGuirk (Chairperson) (Resigned 31 December 2025) Mr Ronan O'Donoghue (Chairperson) (Appointed 1 January 2026) Mr Jim Golden Mr David Frame Ms Leona Nicholson
Audit Committee	Ms Anne O'Dwyer (Chairperson) (Appointed 12 March 2025) Mr Tom Foley (Chairperson) (Resigned 12 March 2025) Very Reverend Robert Smyth (Resigned 25 November 2025) Mr Terence O'Rourke (Resigned 31 December 2025) Mr Liam Ryan (Appointed 12 March 2025) Mr Joe Peck (Appointed 16 December 2025) Mr Gearoid Doyle (Appointed 1 September 2026)
Financial Administrator and Head of Operations	Ms Íde Finnegan
Solicitors	Mason Hayes & Curran South Bank House Barrow Street Dublin 4
Bankers	Allied Irish Banks 7/12 Dame Street Dublin 2

TRUSTEES AND OTHER INFORMATION – CONTINUED

Bankers	Bank of Ireland College Green Dublin 2
Auditors	Forvis Mazars Chartered Accountants and Statutory Audit Firm Block 3 – Harcourt Centre Harcourt Road Dublin 2
Internal Auditors	Crowe Ireland Marine House Clanwilliam Place Dublin 2
Investment Advisers	Mercer Charlotte House Charlemont Street Dublin 2 Ireland
Principal Office	Dublin Diocesan Offices 20-23 Arran Quay Dublin 7 D07 XK85
Registered Charity Number	20016166
Charity Tax Number	CHY7424

TRUSTEES' REPORT

STRUCTURE, GOVERNANCE, MANAGEMENT

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 km². According to Census 2022, the Catholic population of the Diocese was approximately 1.1 million.

There are 195 Parishes in the Diocese. These are structured into 5 Pastoral Areas within which are 15 Deaneries nurturing 53 Partnerships of Parishes. The Parishes are established and operate according to the provisions of the Code of Canon Law, which confers on them separate canonical status, rights and obligations. Canon Law is the name given to the laws and regulations that govern within the Catholic Church.

Religious Order Parishes
There are 7 Parishes excluded from the Combined Parish Accounts for the year ended 31 December 2025. The physical assets such as churches in these Parishes are owned and managed by the relevant religious order. These orders also have their own charitable registration with the Charities Regulator and will complete their own reporting with the Authority in respect of the Parish.

The Parishes concerned are as follows:

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

Schools
There are at present 446 primary schools in the Diocese under the patronage of the Archbishop. The Archbishop is not the Patron of the post-primary schools. There are 178 Catholic post-primary schools in the Diocese. The Archdiocese has a representative on the Boards of Management of 45 other secondary schools, including community schools and colleges and 1 comprehensive school. Catechists work at several Community Colleges. The primary school properties (land and buildings) are vested in the St Laurence O'Toole Diocesan Trust (clg) (see page 6), usually on behalf of the Parish in which the school is located. The ownership of school properties is in the form of custodianship and consequently these properties have not been capitalised in the financial statements.

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. Each school reports annually to the Department of Education and directly to the Charities Regulator.

STRUCTURE

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

Combined Parishes
The Combined Parishes section comprises the combined financial statements of the Parishes of the Diocese, excluding the seven Parishes referred to above, on the basis that the assets of those Parishes are owned and managed by Religious Orders and the Parishes have separate charitable registrations. The assets and liabilities of a Parish belong to the Parish, not to the Archbishop or to the Parishes collectively.

TRUSTEES' REPORT – Continued

STRUCTURE, GOVERNANCE, MANAGEMENT - Continued

STRUCTURE - Continued

Clerical Fund
The Clerical Fund was established in 1879 and has a charitable purpose of making suitable provision for priests incardinated in the Diocese who may be left unprovided for on retirement or through illness. The Clerical Fund is funded predominantly by the Common Fund to meet the costs of care for priests in nursing homes and priests who need support due to illness. The Fund is also supported by donations from priests.

Common Fund
The Common Fund is intended to provide suitable and equitable stipends and related financial support for serving and retired priests of the Diocese. It is funded through Mass collection income, dues and a portion of stole fees, which are offerings for baptisms, funerals and weddings.

Share Fund
The Share Fund primarily serves two purposes: financing a significant portion of the Diocesan Offices, which provide support services to Parishes, and providing financial assistance to Parishes with limited financial means. It derives most of its income from the Share Collection received through Mass collection channels. Certain special collections held during the year replace the Share Fund collection on the relevant occasions.

The Share Fund also covers the employment costs of Parish pastoral workers, who provide ministry support in Parishes across the Diocese. The Share Fund includes a designated fund, the Share Building Fund.

Share Building Fund
The Share Building Fund, designated by the Coordination Trustees, provides financial support for larger strategic Parish capital projects. Assistance is considered having regard to the nature and strategic importance of the project and the financial resources available to the Parish.

Civil Law
In Civil Law, the Schools and Parishes of the Diocese of Dublin ("the Charity") is a charitable trust governed by a Trust Deed signed on 20 December 2017. The registration number of the Charity with the Charities Regulatory Authority (CRA) is 20016166. The Charity is registered with the Revenue Commissioners as being established for charitable purposes – CHY No. 7424. 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 that are separate legal entities.

There is a separate registration with the CRA for the Charities of the Archdiocese of Dublin (see page 6 for all related Charities).

GOVERNANCE
Parish Trustees are responsible for the governance and operations of their Parishes. Details of the Parish Trustees are provided in the Appendix.

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 Coordination Trustees. Those who served during the year are listed on page 1 and are members of senior clergy of the Diocese. New Coordination 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.

The Coordination Trustees are periodically briefed on best practice in corporate governance and procedures are updated as appropriate. The Trustees attend regular Trustees training in line with best practice. The Coordination Trustees meet throughout the year and annually to receive the Annual Report and audited financial statements.

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

TRUSTEES' REPORT – Continued

STRUCTURE, GOVERNANCE, MANAGEMENT - Continued

GOVERNANCE – continued

Measures are in place to ensure that the requirements of the Governance Code are implemented throughout the Charity. Coordination Trustees and Parish Trustees receive appropriate training on the Governance Code. The Trustees confirm that the Charity is compliant with the Governance Code.

The Archbishop and Coordination Trustees are supported in their governance role by a number of advisory committees which are detailed below:

Dublin Diocesan Finance Committee
The Dublin Diocesan Finance Committee ("DDFC") is a non-executive Committee currently comprising nine members, of whom three are priests and six are lay members. The Archbishop appoints the Committee members and the Chairperson. The DDFC advises and guides the Archbishop and the Trustees in the financial management and stewardship of the Charity. The Finance Committee members who served during the year and up to the date of the signing of the financial statements are listed on page 1. The Finance Committee typically meets ten times per year and, as part of its oversight responsibilities, conducts an annual review of the risk register. Unless otherwise stated, the Finance Committee members were in office up to the date of approval of the financial statements.

Sub Committees of the DDFC:

The Property Committee
The Property Committee plays a crucial role in advising and assisting the Charity in managing its properties effectively. The Property Committee comprises of five members appointed by the Archbishop, including a member from the DDFC, who serves as chairperson. Members are selected based on their diverse expertise in areas such as planning and property management. The committee's scope encompasses various responsibilities, including providing guidance on strategic property plans for the Charity, assisting the DDFC with matters related to land and buildings, developing protocols for Parish asset management and building projects, and supporting the executive of the Charity in property-related matters. The committee also reports its activities to the DDFC and makes recommendations on property proposals and policy matters.

The Investments Committee
The Investments Committee consists of four co-opted independent members. The Trustees engage independent Investment Advisers to monitor and report quarterly on the performance of both the investments and the investment managers. The Investments Committee also monitors the performance of the investments and the investment advisors. The Investments Committee provides recommendations to the DDFC, which considers the proposed investment decisions and then makes recommendations for approval where appropriate.

The Audit Committee
The Audit Committee comprises of four members. The Chairperson is also a member of the DDFC. The Audit Committee considers accounting, audit and risk issues and reviews and recommends strengthening of the Charity's governance processes. The Audit Committee also 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.

Other diocesan advisory bodies include:

The College of Consultors is a group of priests appointed for a five-year term whom the Trustees consult on matters such as acts of significant administrative importance and proposed asset disposals.

The Diocesan Council of Priests is an advisory body to the Archbishop. It comprises elected and nominated priest members of the Archdiocese.

The Dublin Diocesan Pastoral Council is a consultative body comprising lay people, clergy and members of institutes of consecrated life, working co-responsibly with the Archbishop to support the Diocese in fulfilling its mission.

TRUSTEES' REPORT – Continued

STRUCTURE, GOVERNANCE, MANAGEMENT - Continued

GOVERNANCE – Continued

The Analysis and Forecasting Commission advises on the provision of churches and pastoral centres. It also advises on the reorganisation or establishment of Parishes and revisions to Parish boundaries.

The Diocesan Sacred Art, Architecture, and Historic Churches Commission advises on projects involving the restoration, renovation and liturgical alteration of existing churches.

MANAGEMENT

Each Parish is managed by a member of the clergy appointed with responsibility for that Parish. The title of the member of clergy responsible for a Parish may vary. Some Parishes operate in groupings managed by a Moderator, while others are managed by a Parish Priest or Priest Administrator. A Parish Finance Committee, as required under Canon Law, assists the priest and makes recommendations in relation to the financial management of the Parish. Details of the Trustees for each Parish are provided in the Appendix.

The Common Fund is managed by the Common Fund Management Committee, which consists of 19 priests nominated by their peers to represent them. The Chair is appointed by the Archbishop. The committee makes decisions regarding the Common Fund, and in accordance with the statutes, they recommend these decisions to the Archbishop for his consideration and approval.

The Clerical Fund is managed by a Committee of Management, with one nominee representative from each Deanery. A standing committee, composed of four nominees from the Committee of Management, oversees the routine matters of the Clerical Fund Society. The Clerical Fund Society makes recommendations to the Archbishop.

The Share Fund is managed by the Coordination Trustees. They make all key decisions regarding the fund. The day-to-day management of this fund is delegated to the Finance Secretariat.

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

The names of the Charity Bankers, Solicitors, Investment Advisers, Internal Auditors and External Auditors 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
World Meeting of Families 2018	22001	20152710
Diocesan Agencies		
Crosscare	6262	20010942
Relationship Care	6983	20014100

World Meeting of Families 2018 was wound up after the year end on 24 May 2026 and will therefore no longer be included as a related charity in future financial statements.

The St Laurence O'Toole Diocesan Trust (clg) is a bare trust in which all diocesan and Parish properties are nominally held. It is a Company Limited by Guarantee (Registered Number 24430). It does not carry out any activities and is not a registered charity with the CRA. The properties of the Trust are reflected in the financial statements of the appropriate registered charity, that being the Charity holding beneficial ownership of the property.

TRUSTEES' REPORT – Continued

VOLUNTEERS

Volunteers are essential to the Charity's operations, playing a key role in supporting priests with the mission and activities within a Parish. The contribution of volunteers is widespread and essential to the operation of Parishes. Volunteers contribute to many areas such as pastoral services, funeral ministry, preparation for sacraments, facility maintenance, cleaning the Church and various other Parish activities and events.

Although it is challenging to quantify contributions precisely in terms of hours or staff equivalents, the impact of volunteer efforts is significant, greatly enhancing the Charity's ability to achieve its objectives. The Trustees are grateful for the volunteers' commitment and dedication, which are essential to achieving the Charity's mission.

INTERNAL CONTROL AND RISK MANAGEMENT

The Coordination Trustees perform a coordination role to ensure that the Charity makes annual filings and brings together the relevant information for each Parish.

The Coordination 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 disposal;
- 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 or loss.

Each Parish Trustee is responsible for the operations and financial stewardship of their Parish.

RISK MANAGEMENT

The Trustees have identified a number of key risks that could significantly affect the Charity's operations and financial performance. These risks, together with the associated mitigating controls and actions, are recorded in the Charity's risk register.

To address these risks, the Charity has established a robust risk management framework incorporating strategic development in areas such as property asset management, funding and the sustainability of income streams, together with internal and external audits and ongoing policy review. The Charity has Administrative Guidelines for Parishes designed to promote appropriate controls and best practice. These Guidelines were updated in April 2024 and launched to Parishes and Chairs of Parish Finance Committees through briefings held across the Diocese in May 2024. Human Resources and Child Protection procedures were also updated in 2024 and communicated to Parishes through webinars. During 2025, the Diocesan Support Offices continued to support Parishes in the implementation and application of these updated guidelines and procedures.

A key risk is ensuring that a clear and effective strategy is in place to guide the Charity's activities. Following the completion of the *Building Hope* Pastoral Strategy Implementation Group's three-year term in December 2024, the Charity continued during 2025 to implement the *Building Hope* Pastoral Strategic Planning Resource 2025–2027. This provides a framework for pastoral renewal and strategic development across the Archdiocese. The Charity also manages reputational risks through the Diocesan Support Offices, established controls, and comprehensive policies and procedures.

Safeguarding remains a critical area of focus. The Charity maintains Child Protection Policies and supports Parishes through regular audits, training and ongoing safeguarding guidance. The Charity continues to monitor and address safeguarding risks to support the protection of children and vulnerable adults.

Financial sustainability remains a key risk for the Charity, given the importance of maintaining stable and sustainable income streams to support its long-term mission and activities. During 2025, the Archdiocese progressed the development of its Diocesan Strategic Funding Plan, with external professional support, to identify opportunities to strengthen funding and develop sustainable income streams across Parishes and Parish Partnerships.

TRUSTEES' REPORT – Continued

INTERNAL CONTROL AND RISK MANAGEMENT – Continued

RISK MANAGEMENT – Continued

The strategy will move into a pilot phase during 2026 and 2027 through the "Funding Mission in Partnership" programme, working with selected Parish Partnerships to evaluate new funding approaches, income streams and methods of fundraising and collections. The outcomes of the pilot will inform the development of a broader funding framework to support the long-term pastoral mission and financial sustainability of the Archdiocese.

Risks relating to fraud and cash collection are addressed through the policies and procedures set out in the Administrative Guidelines for Parishes, which are designed to strengthen financial controls and promote consistent practices across Parishes.

Legislative and regulatory compliance, including compliance with the Charities Acts, GDPR and the Governance Code, is actively managed. Ongoing training and support are provided to Parishes to support continued compliance.

Staff recruitment and retention remain important risks for the Charity. Human resources support is provided to Parishes through outsourced Human Resources support.

Health and safety remains an important area of focus. Health and Safety policies are regularly reviewed, and the Property Team provides ongoing support to Parishes. During 2025, a Health and Safety Committee was established to review and enhance health and safety practices across the Archdiocese, including Parish guidelines, statutory compliance, reporting structures and the resources required to support effective oversight.

Risk Management Framework

The Charity's risk management framework includes:

- Risk Register: A comprehensive risk register is maintained throughout the year and formally reviewed annually by the DDFC, the DDAC and the Coordination Trustees to track and manage the mitigation of significant risks.
- Regular Risk Assessments: Risks are assessed on an ongoing basis to identify emerging risks across the Charity and to evaluate whether existing mitigating controls remain appropriate or whether additional measures are required.

By proactively managing these risks and ensuring that there are robust mitigating factors, the Trustees aim to safeguard the Charity and ensure the continued delivery of its mission and services.

OBJECTIVES AND ACTIVITIES

MISSION

Encounter with the person of Jesus makes us who we are and shapes what we do. Being at the service of this encounter is at the heart of our mission. The living Christ calls and empowers the Charity to act with resolve and become more fully a place of welcome and compassion, which embodies the power, hope and joy of the Gospel.

The Charity's mission is carried out through its Vision, Values and Objectives.

VISION

The Charity's vision across the Archdiocese is to build up:

- Faith-filled communities,
- Communities of co-responsibility through servant leadership,
- Communities that are active in social justice and
- Communities of welcome and inclusion.

TRUSTEES' REPORT – Continued

OBJECTIVES AND ACTIVITIES - Continued

VALUES

- Continuously open to the challenges and opportunities provided by change.
- Building a culture of dialogue, discernment and solidarity.
- Actively participating together as baptised People of God.
- Working alongside each other to effect renewal.
- Including and accompanying all, especially those on the margins.
- Supporting and resourcing faith development.
- Committing to care for the earth and sustainability.
- Grounding all we do as communities in the mission and ministry of Jesus.

OBJECTIVES

The Charity's focus is on public benefit, and the Trustees are committed to this focus. The principal objective of the Charity is the advancement of the Roman Catholic religion. In furtherance of this objective, the Charity seeks:

- Advancement of religion;
- Supporting people to deepen their faith and relationship with God,
- Creating the structures that support vibrant communities of faith,
- Promotion of Catholic ethos in all walks of life,
- Advocating for those who are on the margins,
- Promotion of education initiatives,
- Support and provision for priests, other clergy, and volunteers;
- Provision of support to Parishes through the Diocesan Offices of the Archdiocese;
- Provision of physical infrastructure related to the activities of the Charity.

ACTIVITIES

The Charity engages in several key activities to achieve these objectives:

- Provides regular Masses, confessions, baptisms, weddings, and funerals, ensuring the spiritual needs of the community are met.
- Offers support and guidance to Parishioners through pastoral visits, such as support for families at a time of bereavement through funeral ministries, and visits to the sick and elderly to enable them to receive the Eucharist, ensuring continuous pastoral care.
- Supports Catholic schools and offers catechetical formation, promoting educational initiatives, along with support and guidance for Parishioners for sacraments.
- Conducts charity events and collections, actively engaging in community outreach to support those in need.
- Ensures the upkeep of church buildings, Parish houses, and other related facilities, involving regular maintenance and development projects to preserve the infrastructure essential for activities.
- Offers ongoing training programmes and support for Priests and lay staff, providing resources and support to ensure clergy are well-prepared to serve the community effectively.

PERFORMANCE ASSESSMENT

The Trustees monitor various aspects of the Charity's activities to ensure alignment with its strategic objectives. This assessment includes:

- Mass Attendance: An annual three-week survey is conducted to measure and track average attendance.
- Financial Overview: Fundraising outcomes, Mass Collections and Dues, budgetary compliance are monitored and reported regularly to the Finance Committee to support oversight of financial performance.
- Project Progress: The Property Committee reviews the completion of maintenance projects, while other Parish initiatives are monitored to ensure operational efficiency.
- Investment Performance: The Investments Committee reviews the performance of investments on a quarterly basis.

TRUSTEES' REPORT – Continued

PERFORMANCE ASSESSMENT – Continued

These ongoing evaluations provide the Trustees with insights into the Charity's performance, allowing for the identification of successes and areas requiring further attention. This approach ensures that the Charity remains aligned with its mission and continues to have a positive impact in Parishes.

ACHIEVEMENTS AND PERFORMANCE

During 2025, the Charity continued to advance the implementation of the *Building Hope* Pastoral Strategic Planning Resource 2025–2027, building on the pastoral planning and consultation undertaken across the Archdiocese in previous years. The resource provides a diocesan framework for pastoral renewal across the four key areas of Faith, Social Justice, Co-responsible Servant Leadership and Welcome. Throughout the year, the Archdiocese continued to support Parishes and the 53 Parish Partnerships in strengthening collaboration, resource sharing and a synodal approach to pastoral planning and ministry.

A significant development during 2025 was the commissioning of the first Dublin Diocesan Pastoral Council (DDPC), following a process of discernment. The DDPC provides a consultative forum to work co-responsibly with the Archbishop in considering how the Diocese can most effectively fulfil its mission. The Charity also continued to promote greater participation by lay people in the life and mission of Parishes and Parish Partnerships, including through the development of lay leadership, voluntary ministry and Funeral Ministry.

On 14 November 2025, the Feast of St Lawrence O'Toole and 200 years after its initial dedication, Archbishop Farrell announced that St Mary's, formerly the Pro-Cathedral on Marlborough Street, had been designated as the Cathedral Church of the Archdiocese. This represented a significant milestone in the life of the Archdiocese and forms part of the wider renewal of the Church's pastoral and liturgical presence in Dublin city centre. Planning also continued in relation to the redevelopment of St Mary's Cathedral and the wider "Twin Pillars" initiative involving St Mary's Cathedral and St Andrew's Church, Westland Row.

The Common Fund, Share Fund and Clerical Fund continued to play an important role in sustaining the mission of the Charity during 2025. The Common Fund provided financial support and healthcare insurance for priests in active ministry. The Share Fund supported central diocesan services and provided financial assistance to Parishes with limited financial means, while the Clerical Fund continued to support sick and retired priests, including priests requiring residential or nursing-home care.

For the year ended 31 December 2025, the Charity recorded a net movement in funds of€4.7m (2024: €4.5m), after net gains on investments of €1.4m and gains on the disposal of tangible assets of €4.1m. Total funds at 31 December 2025 were €238.9m (2024: €234.1m), reflecting the Charity's continued strong financial position and supporting the delivery of its mission and activities.

The Charity continues to meet its obligations under the Charities Act 2009 and the Charities (Amendment) Act 2024. Accounting records are maintained using a standard cloud-based accounting system, facilitating the preparation and consolidation of financial information across the Parishes. During 2025, the Charity continued to support Parishes in implementing the Administrative Guidelines and associated Human Resources and Child Protection procedures that were updated and communicated to Parishes during 2024.

Parishes continued to invest in the maintenance and development of physical infrastructure during 2025. The Charity is responsible for an extensive property portfolio, including a number of listed structures that can require significant maintenance expenditure. Property and maintenance costs amounted to€14.1m during 2025 (2024: €13.3m).

Significant church, Parish centre and parochial house refurbishment, conservation and maintenance projects undertaken or progressed during 2025 included:

- Ballymun Road – redevelopment and remodelling works to the church;
- Finglas St Canice's – commencement of construction of a new Pastoral Centre;
- Skerries – progression of the development of a new Parish Centre;
- Bray Holy Redeemer – completion and opening of the new Parish Centre; and
- St Bernadette's, Clogher Road – completion of significant works to the church building.

TRUSTEES' REPORT – Continued

FINANCIAL REVIEW

Overview

The Charity is comprised of the Combined Parishes, the Clerical Fund, the Common Fund and the Share Fund.

For the year ended 31 December 2025, total income was€54.6m (2024: €50.9m) and total expenditure was €55.2m (2024: €53.5m), resulting in net expenditure before gains on investments of €0.7m (2024: €2.7m). Net gains on investments of €1.4m (2024: €1.9m) resulted in net income of €685k (2024: net expenditure of €806k) before gains on the disposal of fixed assets of €4.1m (2024: €5.3m). The net movement in funds was a surplus of €4.7m for the year ended 31 December 2025 (2024: €4.5m), with total funds of €238.9m at 31 December 2025 (2024: €234.1m). A detailed analysis of the individual funds is set out in Notes 21–23.

Financial Position

At 31 December 2025, the Charity had total funds and net assets of€238.9m (2024: €234.1m). Fixed assets amounted to €190.5m (2024: €181.7m), comprising tangible assets of €132.8m and investments of €57.7m. The Charity had net current assets of €49.5m at year end (2024: €52.9m), including cash and deposits of €59.6m. Creditors falling due within one year amounted to €13.0m (2024: €9.6m), with a further €1.1m (2024: €0.4m) falling due after more than one year. The Trustees consider that the Charity's financial position and level of liquid resources provide an appropriate basis to support its ongoing activities and commitments.

Combined Parishes (Note 21)

The results for the 188 Parishes are combined, however, individual Parish funds are attributable to and restricted for use in each separate Parish. The financial statements for individual Parishes are available in each Parish.

The Parishes had net expenditure of€481k for the year ended 31 December 2025 (2024: €1.7m) before once-off gains from the sale of buildings of €3.6m (2024: €3.6m). The net movement in funds was a surplus of €3.1m for the year ended 31 December 2025 (2024: €1.9m).

Total income of the Combined Parishes for the year ended 31 December 2025 was€33.9m (2024: €31.0m). Income from charitable activities, primarily Family Offering and shrine income, amounted to€18.9m (2024: €17.9m). Donations and legacies amounted to €4.2m (2024: €3.9m), while income from other trading activities was €8.0m (2024: €7.4m). Income from other activities amounted to €1.9m (2024: €1.2m), with investment and other income of €0.8m (2024: €0.6m).

Total expenditure of the Combined Parishes for the year ended 31 December 2025 amounted to €36.1m (2024: €34.2m), primarily relating to the operating and maintenance costs of the Combined Parishes. Details of the Combined Parishes' income and expenditure are set out in Notes 3 and 4 to the financial statements.

Clerical Fund (Note 21)

The Clerical Fund had net expenditure of €514k for the year ended 31 December 2025 (2024: €611k), before a loss on the disposal of fixed assets of €69k (2024: gain of €222k). The net movement in funds of the Clerical Fund for the year ended 31 December 2025 was therefore a deficit of €583k (2024: €389k).

Total income of the Clerical Fund for the year ended 31 December 2025 was €290k (2024: €14k), of which donations and legacies amounted to €280k (2024: €13k). Total expenditure of the Clerical Fund amounted to €3.2m (2024: €2.7m). The Clerical Fund received a contribution from the Common Fund of €2.4m for the year ended 31 December 2025 (2024: €2.0m) to support the costs of caring for elderly priests and priests requiring support due to illness.

TRUSTEES' REPORT – Continued

FINANCIAL REVIEW - Continued

Common Fund (Note 21)

The net movement in funds of the Common Fund for the year ended 31 December 2025 was a surplus of €718k (2024: €1.6m). Total income of the Common Fund for the year ended 31 December 2025 was €14.4m (2024: €14.1m). Income included €9.4m from the First Collection (2024: €8.9m), €4.0m from dues (2024: €4.2m) and €0.9m from stole fees (2024: €1.0m). The Common Fund, through the First Collection, supported the income of 327 serving priests and 51 retired priests during 2025. Total expenditure of the Common Fund in 2025 amounted to €11.6m (2024: €11.0m). The Common Fund also contributed €2.4m to the Clerical Fund during 2025 (2024: €2.0m) to assist in meeting the costs of supporting elderly and ill priests.

Share Fund (Note 21)

The Share Fund had net income of €962k for the year ended 31 December 2025 (2024: net expenditure of €73k) before a gain on the disposal of fixed assets of €536k (2024: €1.5m). The net movement in funds of the Share Fund was therefore a surplus of €1.5m for the year ended 31 December 2025 (2024: €1.4m).

Total income of the Share Fund for 2025 was €6.0m (2024: €5.7m), including Share Collection income of €5.8m (2024: €5.5m). Total expenditure amounted to €4.3m (2024: €5.6m). The Share Fund contributed €2.3m towards central diocesan support services for Parishes during the year (2024: €3.4m).

INVESTMENTS STRATEGY AND PERFORMANCE

The Charity has established a set of investment beliefs which provide the guiding principles underpinning its investment policy, governance framework and overall approach to investment management. These beliefs support the Charity's investment decision making processes and are designed to ensure that investments contribute to the long-term financial sustainability of the Charity while remaining aligned with its mission, values and Catholic ethos.

The Charity's investment strategy is governed by a formally approved Statement of Investment Policy, which outlines the investment objectives, governance structures, risk management framework and responsible investment principles applicable to the investment portfolio. Investment decisions seek to balance financial returns with responsible investing, and the broader social teachings of the Catholic Church.

The investment framework seeks to incorporate environmental, social and governance considerations, including climate-related risks and the principles outlined in Pope Francis' second encyclical, *Laudato si' and the Vatican's Mensuram Bonam* framework on faith-consistent investing.

The strategy for each fund is devised by the Investments Committee in conjunction with its advisers and approved by the Diocesan Finance Committee and the Coordination Trustees of the Charity. These strategies are reviewed on an on-going basis, to ensure that they remain appropriate to meet the objectives and the policy. The Investment Committee monitors the performance of the underlying investment managers on a regular basis in conjunction with its advisers.

The investment arrangements introduced in 2023 were designed to provide the underlying funds with a better return on cash than was available through fixed-term deposits held with domestic Irish banks. To facilitate this objective, the Charity has monies held in accounts with State Street Investment Management (SSIM), in a money-market fund managed by SSIM. This money-market fund provides each account with a fully liquid vehicle that is diversified across a greater number of counterparties as compared to fixed-term deposits with a single bank.

The money-market fund is expected to provide an investment return closely aligned to the prevailing deposit rate set by the European Central Bank. SSIM were selected as the money market fund manager following a thorough review of providers in the market.

TRUSTEES' REPORT – Continued

INVESTMENTS STRATEGY AND PERFORMANCE - CONTINUED

The investment weightings for 2025 are as follows:

	Parish funds €'000	Clerical fund €'000	Common fund €'000	Share fund €'000	Total funds €'000
Value at 31 Dec 2025 (Note 22)	30,466	2,004	11,071	14,204	57,745
Cash (Short Term/Low Risk)	100%	100%	100%	100%	100%

Market Review 2025

Economic resilience and continued optimism surrounding AI were key themes driving financial markets during 2025, despite ongoing geopolitical uncertainty, including the war in Ukraine, and political developments across Europe.

While some developed-market central banks reduced interest rates, concerns over a sharp economic slowdown eased as risks associated with tariffs and international trade subsided. In Europe, political uncertainty in France and expectations of increased fiscal stimulus in Germany were significant influences on market sentiment. The European Central Bank maintained its deposit rate at **2%**, which supported returns generated by the money market fund holdings. Developments in artificial intelligence, including the emergence of DeepSeek, together with interest-rate expectations, European politics and tariffs, also contributed to periods of market volatility during the year.

In the context of the above market environment and the interest rate environment in Europe, all funds recorded positive performance over 2025.

The table below provides the average performance of the investments over 2025 against the benchmark:

	Parish funds	Clerical fund	Common fund	Share fund
Actual	2.5%	2.5%	2.5%	2.5%
Benchmark	2.2%	2.2%	2.2%	2.2%

In terms of 2025 performance, the return of 2.5% reflects each fund's 100% allocation to money market funds. The chosen fund outperformed the performance of the benchmark and reflects the continued ECB cutting cycle which began in June 2024.

As well as the investments held in cash above, two Parishes have investments in Irish Government Bonds. These Bonds had a total value of €397k at 31 December 2025 (2024: €637k).

RESERVES

The Trustees have carefully considered the Charity's requirement for reserves and the principal risks that could affect its financial stability. The Charity maintains a reserves policy to provide financial resilience against unforeseen events that could adversely affect its ability to generate income or meet its financial obligations. Such events may include adverse weather conditions, restrictions on public worship or other circumstances that could significantly affect donations and collections.

Reserves Policy

The policy stipulates that:

- Net realisable reserves should be maintained at a level equivalent to a minimum of six months of the Charity's expenditure. This is intended to ensure that, in the event of unforeseen circumstances or a significant reduction in income, the Charity can continue to meet its financial obligations. For 2025, this equates to €27.6m for the combined funds within the Charity.
- A substantial portion of these reserves should be maintained in readily realisable form, primarily as cash and cash equivalents.

TRUSTEES' REPORT – Continued

RESERVES - Continued

Reserves Policy - Continued

- The Trustees review the level of reserves to ensure that the combined reserves of the Charity remain appropriate having regard to the policy requirements.
- A comprehensive review of the appropriateness of the Charity's reserves policy is undertaken every three years.

The reserves policy is based on the combined funds within the Charity, comprising the following funds:

- Parish Funds
- Clerical Fund
- Common Fund
- Share Fund

The table below sets out the reserves to be held for the various funds within the Charity.

Fund	6 Months Expenditure €'000	Total Reserves €'000	Tangible Asset Reserves €'000	Net Realisable Reserves €'000	Net Realisable Reserves (Times)
Parish Funds	18,037	198,149	122,544	75,605	4.2
Clerical Fund	1,617	6,735	6,309	426	0.3
Common Fund	5,807	14,585	-	14,585	2.5
Share Fund	2,161	19,397	3,932	15,465	7.2
Total	**27,622**	**238,866**	**132,785**	**106,081**	**3.8**

Net realisable reserves represent total reserves less reserves represented by tangible fixed assets. The current level of net realisable reserves is equivalent to 3.8 times the Charity's six-month expenditure requirement.

Reserve Levels
It is deemed appropriate for the reserves to exceed the policy as it is a minimum of 6-months that is specified in the policy. On a combined basis, net realisable reserves are equivalent to approximately two years of annual expenditure. This higher level of reserves is prudent given the significant long-term costs associated with Parish operations, the Clerical Fund, and the Share Fund, such as capital expenditures on church buildings and priests' residences. The Trustees believe it is prudent to maintain reserves above the minimum recommended level to ensure financial stability and to safeguard against future pandemics or other events that may cause churches to close.

Parish Reserves
Individual Parishes within the combined Parishes are encouraged to use the 6-month net realisable reserve level as a benchmark. However, the Trustees recognise that some Parishes may find it challenging to meet this benchmark. Currently, 5 Parishes have deficit reserves, and 47 Parishes do not have 6 months' net realisable reserves. These Parishes are not in breach of the policy as it is based on the combined Charity. The policy serves as a guideline for Parishes to work towards maintaining a minimum level of net realisable reserves.

PLANS FOR FUTURE PERIODS

St Mary's Cathedral Church of the Archdiocese

Following the designation of St Mary's as the Cathedral Church of the Archdiocese in November 2025, the Cathedral closed temporarily on 17 August 2026 to facilitate essential conservation, accessibility and renewal works. The redevelopment will seek to ensure that St Mary's is appropriately equipped to support its future liturgical, pastoral and outreach role and to provide a welcoming and accessible place for worship, reflection and engagement.

A significant proportion of the anticipated project costs has been pledged by donors, with the remaining funding expected to be secured through ongoing fundraising activities.

TRUSTEES' REPORT – Continued

PLANS FOR FUTURE PERIODS

St Mary's Cathedral Church of the Archdiocese - Continued

The redevelopment of St Mary's Cathedral forms part of the wider renewal of the Church's pastoral and liturgical presence in Dublin city centre and will be progressed in conjunction with the wider "Twin Pillars" initiative.

The "Twin Pillars"

The Archbishop launched the "Twin Pillars" initiative in 2024. This is a key part of a pastoral renewal strategy and involves the redevelopment of St Mary's Cathedral and St Andrew's Church, Minor Basilica in Westland Row. It establishes these two historic churches as complementary centres of liturgical life, outreach and engagement, serving communities on both sides of the Liffey in Dublin city centre. In a context of ongoing social and cultural change, the initiative provides a clear and positive framework to strengthen the Church's presence in the heart of Dublin, offering visible, welcoming and accessible spaces for worship, reflection and community connection.

The initiative is aligned with the vision of *Building Hope* and is focused on enhancing pastoral outreach and deepening engagement with both established Parish communities and those with more limited connections to the Church. While supported by appropriate investment in these important buildings, the initiative is fundamentally about mission, renewing ministry, inclusion and ensuring a vibrant and sustainable Church presence in the city centre.

Building Hope in a Synodal Manner

The Archdiocese is committed to building upon the progress achieved and the pastoral actions undertaken in a synodal manner following the launch of the *Building Hope* Pastoral Strategic Planning Resource 2025-2027. The following outlines the key initiatives and plans for the future:

Building Hope Pastoral Strategic Planning

The *Building Hope* Pastoral Strategic Planning Resource 2025–2027 brings together, in a single diocesan framework, three-year pastoral objectives and associated actions across four key areas: Faith, Social Justice, Co-responsible Servant Leadership and Welcome. The Archdiocese will continue to foster open dialogue and engagement with Parishes and Parish partnerships in applying this resource, supporting its synodal approach of prayer, reflection and planning, and enabling the delivery of local actions and initiatives that shape the pastoral mission of the Archdiocese. In advancing its mission, the Archdiocese will also support the implementation and ongoing review of these pastoral actions and initiatives as guided by the planning resource.

Parish Partnerships
Continuing the *Building Hope* dialogue and drawing on the planning resource, the Archdiocese will actively support Parishes in pastoral renewal and ministry across the 53 Parish Partnerships. Building on insights gained at local Parish level, the Archdiocese will foster collaboration and resource sharing, strengthen Parish partnerships and promote a synodal approach to working together. In support of this, the Archdiocese will provide comprehensive training, resource materials and guidance to assist both Partnership Pastoral Councils and the development of Partnership Finance Forums.

During 2026, the Archdiocese introduced a Process for the Modification of Parishes for Mission within the *Building Hope* framework. The process provides a structured and synodal approach for Parishes and Parish Partnerships to consider changes to Parish structures and relationships where pastoral need arises, with any formal modification subject to the appropriate consultation and canonical process.

Social Justice and Care of Creation
In recognising the preferential option for the poor, the Archdiocese will support diocesan outreach in areas of greatest social disadvantage and pastoral need. This will include providing comprehensive support to Parish teams ministering in partnership in these areas. The Archdiocese will also support Parishes and Parish partnerships in raising awareness and understanding of social justice and care for creation, including within Parish procurement and operations, and in progressing initiatives such as identifying 30% of Parish lands for biodiversity.

TRUSTEES' REPORT – Continued

PLANS FOR FUTURE PERIODS – Continued

Lay Leadership and Lay Ministry Development

The Archdiocese will promote opportunities for lay people to engage in leadership roles across the Diocese, fostering their spiritual growth and enabling them to contribute meaningfully to the mission of the Church. Recognising that this mission is the shared call and responsibility of all the baptised, and in support of co-responsible diocesan leadership, the Archdiocese, following a process of discernment, commissioned the first Dublin Diocesan Pastoral Council (DDPC) in 2025.

The Archdiocese will continue to support and develop the formation and ministry of the Dublin Diocesan Pastoral Council (DDPC) as a consultative body, working co-responsibly with the Archbishop to identify effective ways for the Diocese to fulfil its mission. Recognising the vital ministry and service of lay people within Parishes and Parish partnerships and following the launch of the resource *Volunteering in your Parish/Partnership*, the Archdiocese will prioritise the ongoing development and support of lay voluntary ministry. In particular, the Archdiocese will continue to advance Funeral Ministry, providing resources, training and formation for lay funeral teams and locally commissioned prayer leaders to support this important pastoral ministry to the bereaved within Parish partnerships.

Formation and Training Programmes
The Archdiocese will support the ongoing formation of clergy and lay leaders, nurture their faith and spirituality and prepare them for effective co-responsible ministry. It will provide opportunities for clergy and lay leaders to engage in dialogue, share best practice and strengthen their ministry collaboratively. The Archdiocese will also promote synodal practices across the Diocese, encouraging a culture of listening, shared discernment and openness to the guidance of the Holy Spirit.

Supportive Gatherings and Meetings
The Archdiocese will facilitate regular gatherings, including Pastoral Area gatherings, Deanery meetings and *Building Hope* workshops and assemblies, to pray together, listen, offer mutual support and encouragement, and foster co-responsibility among clergy, religious and lay leaders across the Diocese. The Archdiocese will also continue to review, evaluate and refine its approach, informed by the insights and feedback arising from these engagements.

Diocesan Support Offices

The Diocesan Support Offices will continue to provide support to Parishes and Parish Partnerships across a number of strategic and operational areas.

Financial Sustainability
The Diocesan Support Offices will continue to focus on strengthening the long-term financial sustainability of the Archdiocese through the development of more sustainable and diversified income streams across Parishes and Parish Partnerships.

As part of the continued implementation of the *Building Hope* Pastoral Strategic Planning Resource 2025–2027, the Archdiocese will commence the pilot phase of its Diocesan Strategic Funding Plan during 2026 and 2027 through the "Funding Mission in Partnership" programme. External professionals have been engaged to support the pilot, working with selected Parish Partnerships to identify and evaluate new funding opportunities and income streams, review approaches to fundraising and collections at Parish level, and support the implementation of agreed changes.

The pilot will provide practical learning on the effectiveness of different funding approaches and the supports required by Parishes and Parish Partnerships. The outcomes will inform the development of a broader diocesan funding framework designed to support the long-term pastoral mission and financial sustainability of the Archdiocese.

As part of the pilot phase, the Archdiocese also plans to appoint a Parish Partnership Funding Support Officer to provide dedicated support to participating Parish Partnerships and assist in informing any wider rollout of the programme.

TRUSTEES' REPORT – Continued

PLANS FOR FUTURE PERIODS - Continued

Diocesan Support Offices – Continued

Property and Capital Development
The Diocesan Support Offices will continue to support Parishes in the planning and delivery of building projects, ensuring that developments are progressed efficiently and in accordance with diocesan standards. A number of significant capital projects are planned or progressing, including the redevelopment of St Mary's Cathedral, the wider "Twin Pillars" initiative and the development of a new church in Finglas West Parish.

Parish Support
The Diocesan Support Offices will continue to support Parishes through training, guidance and briefing sessions across relevant operational and compliance matters.

Health and Safety
During 2026, a new Health and Safety Coordinator was recruited to provide additional support to Parishes and to assist in strengthening health and safety practices, guidance and oversight across the Archdiocese.

Internal Audit
The independent internal auditors will continue with the planned internal audit programme during 2026. The Charity's updated risk register will inform the scope and priorities of the internal audit programme, with audit work continuing to support the strengthening of governance, risk management and internal controls across the Charity.

Investments
With the support of the investment advisers, suitable investment opportunities for Parishes will continue to be explored and considered, having regard to liquidity requirements, investment risk and the long-term financial sustainability of Parishes.

SUSTAINABILITY

The Charity strives to operate in accordance with the principles set out in *Laudato Si'* and the concept of Care for Creation. In this context, Parishes in all the Dioceses nationwide have been encouraged by the Bishops of Ireland to promote biodiversity, including the allocation of a portion of Parish lands (30%) for this purpose.

The Sustainability (Energy and Carbon) Working Group continues to operate under the oversight of the Property Committee to support the responsible and sustainable management of energy use across diocesan properties.

During 2025, the Working Group, with the support of external experts and financial and technical guidance from the Sustainable Energy Authority of Ireland (SEAI), developed an Energy Masterplan ("EMP") on behalf of the Charity. The EMP identifies practical measures to improve energy efficiency and support the long-term sustainability of the property portfolio. It also highlights the importance of a coordinated approach to energy management across the Archdiocese, including supporting Parishes in monitoring energy consumption, implementing energy-saving initiatives, accessing available funding supports and sharing best practice.

An Energy and Sustainability Manager has been appointed and is due to commence in September 2026 to support the implementation of the Energy Masterplan and wider sustainability initiatives across the Archdiocese.

The Charity will continue to work with Parishes to identify and implement measures to reduce the environmental impact of buildings and facilities, including energy-efficient solutions, appropriate sustainability projects and environmentally responsible practices at local level. Sustainability and environmental considerations will continue to form part of the Charity's approach to property management and the implementation of the *Building Hope Pastoral Strategic Planning Resource 2025–2027*.

TRUSTEES' REPORT – Continued

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are required to prepare financial statements of the Charity for each financial year which give a true and fair view of the state of the affairs of the Charity, and of the income and expenditure of the Charity for that year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies for the Charity's financial statements and then to apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper books of account which disclose with reasonable accuracy the financial position of the Charity, and to enable them to ensure that the financial statements are prepared in accordance with the accounting policies. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also obliged to ensure that a financial and activity report is filed annually with the Charities Regulator, and that all letterheads, stationery leaflets, brochures, website and other media display the Registered Charity Number.

Relevant Audit Information

In the case of each of the persons who are Trustees at the time the Trustees' Report and Financial Statements are approved:

- So far as the Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware; and
- Each Trustee has taken all steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information

Approved by:



Archbishop Dermot Farrell

INDEPENDENT AUDITOR'S REPORT TO THE

TRUSTEES OF THE PARISHES OF THE DIOCESE OF DUBLIN

Report on the audit of the financial statements

Opinion

We have audited the financial statements of the Parishes of the Diocese of Dublin ('the charity'), which comprise the statement of financial activity, balance sheet, statement of cash flows, and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of Parishes of the Diocese of Dublin as at 31 December 2025 and of its results for the year then ended; and
- have been properly prepared in accordance with FRS 102.

Basis for qualified opinion

Cash and cheque income sources represent a significant proportion of income for Parishes of the Diocese of Dublin. As controls over completeness of cash and cheque income were not adequate during the period, we could not rely on these controls for the purpose of our audit. There were no other satisfactory audit procedures that we could adopt to confirm independently that all cash and cheque income due to the charity was properly received.

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

In auditing the financial statements, we 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 we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

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INDEPENDENT AUDITOR'S REPORT TO THE

TRUSTEES OF THE PARISHES OF THE DIOCESE OF DUBLIN

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 our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' report.

Respective responsibilities

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement set out on page 18, the Trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines 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 charity'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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

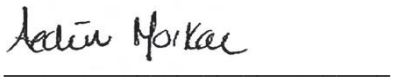
A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE

TRUSTEES OF THE PARISHES OF THE DIOCESE OF DUBLIN

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Trustees, as a body, in accordance with our engagement letter. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's 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 Trustee's, as a body, for our audit work, for this report, or for the opinions we have formed.



Aedín Morkan
for and on behalf of Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre,
Block 3
Harcourt Road
Dublin 2

28 October 2026

STATEMENT OF FINANCIAL ACTIVITIES (including an income and expenditure account)
Financial Year Ended 31 December 2025

	Notes	2025 Restricted Funds €'000	2025 Unrestricted Funds €'000	2025 Total Funds €'000	2024 Restricted Funds €'000	2024 Unrestricted Funds €'000	2024 Total Funds €'000
Income and endowments from:							
Income from charitable activities	3(i)	39,261	-	**39,261**	37,644	-	**37,644**
Donations and legacies	3(ii)	4,546	-	**4,546**	3,932	-	**3,932**
Income from other trading activity	3(iii)	8,012	-	**8,012**	7,393	-	**7,393**
Income earned from other activity	3(iv)	1,892	-	**1,892**	1,249	-	**1,249**
Investment and other income	3(v)	842	-	**842**	632	-	**632**
Total		54,553	-	**54,553**	50,850	-	**50,850**
Expenditure on:							
Cost of raising funds	4a(i)	(648)	-	**(648)**	(645)	-	**(645)**
Expenditure on charitable activities	4a(ii)	(54,595)	-	**(54,595)**	(52,891)	-	**(52,891)**
Total expenditure		(55,243)	-	**(55,243)**	(53,536)	-	**(53,536)**
Net expenditure before gains on investments		(690)	-	**(690)**	(2,686)	-	**(2,686)**
Net gains on investments	7	1,375	-	**1,375**	1,880	-	**1,880**
Net income/ (expenditure)		685	-	**685**	(806)	-	**(806)**
Other recognised gains							
Gains on disposal of tangible assets		4,057	-	**4,057**	5,288	-	**5,288**
Net movement in funds		4,742	-	**4,742**	4,482	-	**4,482**
Reconciliation of funds							
Total funds brought forward	15	234,124	-	**234,124**	229,642	-	**229,642**
Total funds carried forward	15	238,866	-	**238,866**	234,124	-	**234,124**

There were no recognised gains and losses for the period ended 31 December 2025 and the period ended 31 December 2024 other than those included in the statement of financial activities.

All of the above results are in respect of continuing operations. The notes on pages 25 to 58 form an integral part of these financial statements.

Approved by:

Archbishop Dermot Farrell

BALANCE SHEET
As at 31 December 2025

	Notes	2025 Restricted Funds €'000	2025 Unrestricted Funds €'000	2025 Total Funds €'000	2024 Restricted Funds €'000	2024 Unrestricted Funds €'000	2024 Total Funds €'000
Fixed assets							
Tangible assets	6	132,785	-	**132,785**	128,822	-	**128,822**
Investments	7	57,745	-	**57,745**	52,872	-	**52,872**
Total Fixed assets		190,530	-	**190,530**	181,694	-	**181,694**
Current assets							
Debtors	8	2,928	-	**2,928**	3,011	-	**3,011**
Cash on deposit	9	13,695	-	**13,695**	13,621	-	**13,621**
Cash at bank and in hand		45,863	-	**45,863**	45,827	-	**45,827**
Total current assets		62,486	-	**62,486**	62,459	-	**62,459**
Liabilities							
Creditors: amounts falling due within one year	10	(13,031)	-	**(13,031)**	(9,597)	-	**(9,597)**
Net current assets		49,455	-	**49,455**	52,862	-	**52,862**
Total assets less current liabilities		239,985	-	**239,985**	234,556	-	**234,556**
Creditors: amounts falling due after more than one year	11	(1,119)	-	**(1,119)**	(432)	-	**(432)**
Net Assets		238,866	-	**238,866**	234,124	-	**234,124**
Total Funds	15	238,866		**238,866**	234,124	-	**234,124**

The notes on pages 25 to 58 form an integral part of these financial statements.

Approved by:

Archbishop Dermot Farrell

STATEMENT OF CASH FLOWS
Financial Year Ended 31 December 2025

	Notes	2025 Restricted Funds €'000	2025 Unrestricted Funds €'000	2025 Total Funds €'000	2024 Restricted Funds €'000	2024 Unrestricted Funds €'000	2024 Total Funds €'000
Net cash provided by operating activities	12	7,048	-	**7,048**	5,439	-	**5,439**
Investing activities:							
Dividends and interest income		(89)	-	**(89)**	(39)	-	**(39)**
Proceeds from sale of tangible assets		5,148	-	**5,148**	6,640	-	**6,640**
Purchase of tangible assets	6	(9,187)	-	**(9,187)**	(5,371)	-	**(5,371)**
Proceeds from sale of investments	7	4,796	-	**4,796**	7,792	-	**7,792**
Purchase of investments	7	(8,293)	-	**(8,293)**	(21,080)	-	**(21,080)**
Net cash used in investing activities		(7,625)	-	**(7,625)**	(12,058)	-	**(12,058)**
Net cash provided by/(used in) financing activities		687	-	**687**	(227)	-	**(227)**
Change in cash and cash equivalents in the reporting period		110	-	**110**	(6,846)	-	**(6,846)**
Cash and cash equivalents at the beginning of the reporting period		59,448	-	**59,448**	66,294	-	**66,294**
Cash and cash equivalents at the end of the reporting period		59,558	-	**59,558**	59,448	-	**59,448**

The notes on pages 25 to 58 form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued

1 General information

In Civil Law, the Schools and Parishes of the Diocese of Dublin ("The Charity") is a charitable Trust, governed by a Trust Deed signed on 20 December 2017. The Charity is a registered charity with the Charities Regulator in Ireland with the Registered Charity Number 20016166. The registered address of the Charity is Finance Secretariat, Archdiocese of Dublin, 20-23 Arran Quay, Dublin 7, D07 XK85.

The Charity's focus is on public benefit, and the Trustees are committed to this focus. 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;

- Advancement of religion;
- Supporting people to deepen their faith and relationship with God,
- Creating the structures that support vibrant communities of faith,
- Promotion of Catholic ethos in all walks of life,
- Advocating for those who are on the margins,
- Promotion of education initiatives,
- Support and provision for priests, other clergy, and volunteers;
- Provision of support to Parishes through the Diocesan Offices of the Archdiocese;
- Provision of physical infrastructure related to the activities of the Charity.

2 Summary of significant accounting policies

(a) Basis of preparation and statement of compliance

The financial statements comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements have been prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Statement of Recommended Practice (Charities SORP (FRS102) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland and as such the Charity transitioned to Charities SORP (FRS 102) "Accounting and Reporting by Charities" as at 1 January 2023.

All references to 2025 are to the year ended 31 December 2025. All references to 2024 are to the year ended 31 December 2024.

(b) Fund Accounting

Each of the four funds of the Charity is restricted in nature and is governed in accordance with the Trust Deed of the Parishes of the Diocese of Dublin which details the purpose and use of each fund. These four funds are briefly described as follows;

(i) Combined Parishes

The income of the Parishes of the Diocese of Dublin is primarily comprised of family offering, legacies, donations and other streams of income. These funds are restricted and must be utilised by individual Parishes. Funds cannot be allocated between Parishes nor used across the Diocese as a whole.

(ii) Clerical Fund

The funds of the Clerical Fund are restricted and income generated is used to meet the costs of care for priests in nursing homes and priests who need support due to illness. Income is primarily derived from subventions from the Common Fund and donations from priests of the diocese.

(iii) Common Fund

The Common Fund is for the suitable and equitable remuneration of priests serving and retired priests in the Diocese. Church collections are the primary source of income, as well as dues.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies - Continued

(b) Fund Accounting - Continued

(iv) Share Fund

The primary purposes of the Share Fund are to provide financial assistance to low income Parishes and finance central support services for Parishes. Share is funded from the second collection at weekend masses.

(c) Tangible fixed assets

(i) Land

Land is valued at fair value based on the current use value of the land. There is no land or buildings held for investment.

(ii) Freehold buildings: functional buildings (i.e. that are for the purpose of the Charity and are still in use)

The Charity has based its accounting policies on the insurance value of these assets as at 31 December 2014 which has been 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 building's useful life to arrive at its current net book value. This does not reflect the insurance value or the market value of these assets.

(iii) Freehold buildings: purchased since 31 December 2014

Buildings purchased since 31 December 2014 are stated at cost or valuation net of depreciation and any provision for impairment.

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

Office equipment, fixtures and fittings are carried at cost less accumulated depreciation and accumulated impairment losses. Prior to 1 July 2014, expenditure on office equipment, fixtures and fittings and computer equipment was expensed.

(v) Heritage assets

Heritage assets consist of assets that have 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 these assets have not been capitalised. These assets are not held for investment as they are part of the Charity's overall objectives to advance the Roman Catholic faith.

(vi) Depreciation

Land is not depreciated. Depreciation on other assets is calculated using the straight –line method over the estimated useful lives, as follows:

	Capitalisation Threshold	Years
Churches	N/A	100 years
Freehold buildings	N/A	50 years
Office equipment and fixtures and fittings	€5,000	5 years
Computer equipment	€1,000	3 years

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

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies - Continued

(b) Tangible fixed assets – continued

(vii) Impairment of tangible fixed assets

At the end of each reporting period, the Charity assesses whether there is any indication that the recoverable amount of an asset is less than its carrying amount. If any such indication exists, the carrying amount of the asset is reduced to its recoverable amount, resulting in an impairment loss. Impairment losses are recognised immediately in the statement of financial activity.

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the statement of financial activity, except for impairments on previously revalued tangible assets, which are treated as revaluation increases to the extent that the revaluation was recognised in equity.

(d) Revenue recognition

Income

All income is recognised in the statement of financial activities when the charity is entitled to the income, the amount can be measured with reasonable accuracy and receipt is probable. Income is included in the Statement of Financial Activities only when realised in the form of cash or other assets, the ultimate realisation of which can be assessed as probable. The charity, in common with many similar charitable organisations, derives a proportion of its income from voluntary donations and fundraising activities held by individuals/parties outside the control of the charity. Income from fundraising and voluntary donations is necessarily recognised with effect from the time it is received into the charity's bank accounts or entered into the charity's accounting records. The following policies are applied to particular categories of income:

(i) Donations

Donations are recognised in the Statement of Financial Activities when received. Donations comprise gifts that will not provide any economic return to the donor other than the knowledge that someone will benefit from the donation.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers is not incorporated into these financial statements and does not constitute a substantial part of the charitable activities; this value is specifically not required under Charities SORP. No services were provided to the charity as a donation that would normally be purchased from our suppliers.

(ii) Legacies

Legacy income is recognised in the accounting period in which it is received or when it is probable that the legacy will be received and the value of the legacy can be measured reliably.

(iii) VAT Compensation Scheme

Income from the VAT Compensation Scheme is recognised when the income is received.

(iv) Rent and facilities hire

Rent and facilities hire income is recognised when the amount falls due.

(v) Fundraising events and Draws/Raffles

Fundraising income from events and draws/raffles is credited to the Statement of Financial Activities in the period in which it is received.

(vi) Shop sales

Income from shop sales is recognised when the income is received.

(vii) Car Park Income

Car park income relates to income received from parking management companies for the use of car parks owned by the Parish, and is recognised when the remittance is received.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies – continued

(d) Revenue recognition – continued
Income - continued

(viii) Sale of graves
Income from the sale of graves is recognised when the income is received.

(ix) Government grants
Government grants consists of funding received from local councils for various projects within the Parishes. This income is recognised when it is probable the grant will be received and the value can be measured reliably.

(x) Online and digital donations
Online and digital donations, including donations received from individuals through online fundraising platforms and Tap and Go/contactless devices, are recognised when the Charity is entitled to the income, receipt is probable and the amount can be measured reliably.

(xi) Tax relief on qualifying donations
Income arising from tax relief on qualifying donations is recognised when the Charity is entitled to the income, receipt is probable and the amount can be measured reliably.

(xii) Bank interest income
Bank interest income is interest received by the Parishes for any cash held on deposit with financial institutions. This income is recognised on an accrual basis in the period in which it accrues.

(xiii) Deferred income
Deferred income relates to a donation received by the Archbishop and allocated to the Share Fund to be designated for catechetical formation. The income is deferred until the related expenditure is incurred. It is recorded as deferred income in Note 10 and is released to the Statement of Financial Activities as the related expenditure is recognised.

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

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 Advisers 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 Advisers using valuation techniques or (b) the estimated recoverable amount as determined by the Trustees. Movements in market value are recognised in the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies – continued

(f) Currency

Items included in the financial statements of the Charity are measured using the currency of the primary economic environment in which the Charity operates ("the functional currency"). The financial statements are presented in Euro, which is the charity's functional and presentation currency and is denoted by the symbol "€".

(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 Statement of Financial Activities.

(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 raising funds are those costs incurred in raising income such as management fees from investment managers for funds invested and in attracting voluntary income.
- Charitable activities include expenditure associated with the mission and objectives of the church in line with the values. These include both direct and indirect costs, including all support costs relating to these activities of the Charity.
- Pastoral activities expenditure includes any expenditure directly associated with a local Parish carrying out the objectives and mission of the church. Examples include choir expenditure, expenditure on shrines and church altars and any religious books or publications.
- The Share contribution to diocesan support services is the grant that the Share Fund contributes to the net costs of the Diocesan Offices. The Diocesan Offices provides the Parishes support in many areas such as through the Archbishop's office, the Moderator's office, Mission and Ministry office, Child Protection, the Finance Secretariat, Compliance and Legal, GDPR and data protection, Property team, Education Secretariat and the Communications office.
- The contribution to the Bishops' Conference are costs related to supporting the retired Bishops in Ireland and a contribution towards counselling service Towards Healing which is a counselling service for victims of sexual abuse. The Charity's contribution also supports the costs of the initiatives from the Bishops in Ireland on a national basis and initiatives that are carried out overseas such as Irish Council for Prisoners Overseas, Council for Emigrants and the Episcopal Conference Drugs Initiative.
- Other expenditure includes property costs and maintenance, depreciation, grants to beneficiaries, IT costs and legal and professional fees.

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

The Charity makes annual claims under the Charities VAT Compensation Scheme, operated by the Revenue Commissioners. Claims are submitted in the year following the year of expenditure and amounts receivable are dependent on the overall subscription to the Scheme which cannot be determined by the Charity. Income from the Scheme is therefore accounted for when received.

(i) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Governance costs are defined as costs related to the general running of the charity as an entity as opposed to the direct management functions inherent in generating funds and include audit and professional fees.

(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.

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

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies - continued

(k) Internal transfer

Transactions between the Parish Funds, the Common Fund, the Share Fund and the Clerical Fund are eliminated in the Statement of Financial Activities. Interfund balances in the Balance Sheet are eliminated and this is reflected in Note 8, Note 10 and Note 22 in the Notes to the Financial 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 a provision is recognised as a finance cost in the 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 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) Employee Benefits

The Charity provides a range of benefits to employees, including paid holiday arrangements.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received.

Defined contribution pension scheme

A small number of Diocesan employees whose costs are reported within the Charity participate in a defined contribution pension scheme. In addition, certain Parishes make employer pension contributions in respect of their employees. Employer pension contributions are recognised as an expense in the period in which they are incurred.

(n) Taxation

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

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies - continued

(o) Critical accounting estimates and judgements

In the application of the charity's accounting policies, which are described in note 2, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

(i) Going concern

In preparing the financial statements, the Trustees have considered the going concern position of the Charity.

The estimates and judgements used in preparing forecasts covering a period of at least twelve months from the date of approval of these financial statements are based on historical experience and other relevant factors, including expectations of future events that are considered reasonable in the current circumstances. A prudent approach has been applied in forecasting future Mass collection income.

The Trustees are satisfied that, based on the Charity's reserves of €238.9m at 31 December 2025 (2024: €234.1m), and having regard to circumstances up to the date of approval of the financial statements, the Charity has sufficient resources to continue in operational existence and meet its working capital requirements for a period of at least twelve months from the date of approval of the financial statements. Accordingly, the Trustees consider it appropriate to prepare the financial statements on a going concern basis.

(ii) Tangible fixed asset depreciation - useful economic lives

The annual depreciation on tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. They are amended when necessary to reflect the current estimates, based on future investments, and the physical condition of the assets. See note 6 for the carrying amount of the tangible assets, and note 2(c)(vi) for the useful economic lives for each class of tangible fixed assets.

(iii) Land and buildings valuation

The Charity has based its accounting policies on the insurance value of land and buildings as at 31 December 2014 which has been 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 building's useful life to arrive at its current net book value. This does not reflect the insurance value or the market value of these assets.

NOTES TO THE FINANCIAL STATEMENTS - continued

2 Summary of significant accounting policies – continued

(p) Financial instruments

The Charity has chosen to apply the provisions of Section 11 of FRS 102 to account for all of its financial instruments.

(i) Financial assets

Basic financial assets, including other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument.

Other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial asset's estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial liabilities

Basic financial liabilities, including other creditors, and bank loans, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other creditors, bank loans, and financial liability from arrangements that constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Income	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
(i) Income from charitable activities					
Family Offering	12,764	-	-	-	12,764
Collection for support of priests	-	-	9,430	-	9,430
Share Collection	-	-	-	5,778	5,778
Dues	-	-	4,019	-	4,019
Shrine Income	3,695	-	-	-	3,695
Stole fees	1,509	-	942	-	2,451
Albert Gubay Foundation	587	-	-	21	608
Other church collections	253	-	-	157	410
Meals on Wheels	102	-	-	-	102
Missalettes and Mass Books	4	-	-	-	4
	18,914	-	14,391	5,956	39,261

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Family Offering	12,235	-	-	-	12,235
Collection for support of priests	-	-	8,924	-	8,924
Share Collection	-	-	-	5,488	5,488
Dues	-	-	4,190	-	4,190
Shrine Income	3,477	-	-	-	3,477
Stole fees	1,524	-	985	-	2,509
Albert Gubay Foundation	318	-	-	-	318
Other church collections	222	-	-	166	388
Meals on Wheels	113	-	-	-	113
Missalettes and Mass Books	2	-	-	-	2
	17,891	-	14,099	5,654	37,644

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
(ii) Donations and legacies					
Donations and legacies	4,247	280	8	11	4,546
	4,247	280	8	11	4,546

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Income - continued	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
(ii) Donations and legacies - Continued					
Donations and legacies	3,885	13	19	15	3,932
	3,885	13	19	15	3,932

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
(iii) Income from other trading activities					
Rent and Facilities Hire	4,279	-	-	-	4,279
Fundraising Events	1,069	-	-	-	1,069
Shop Sales	1,005	-	-	-	1,005
Car Park Income	817	-	-	-	817
Draws/Raffles	643	-	-	-	643
Sale of Graves	133	-	-	-	133
Newsletter Advertising	40	-	-	-	40
Sale of Plaques	26	-	-	-	26
	8,012	-	-	-	8,012

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Rent and Facilities Hire	3,920	-	-	-	3,920
Fundraising Events	1,045	-	-	-	1,045
Shop Sales	1,048	-	-	-	1,048
Car Park Income	601	-	-	-	601
Draws/Raffles	586	-	-	-	586
Sale of Graves	128	-	-	-	128
Newsletter Advertising	44	-	-	-	44
Sale of Plaques	21	-	-	-	21
	7,393	-	-	-	7,393

NOTES TO THE FINANCIAL STATEMENTS - continued

3 Income - continued	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
(iv) Income earned from other activity					
Other income	1,871	9	-	12	1,892
	1,871	9	-	12	1,892

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Other income	1,180	-	4	65	1,249
	1,180	-	4	65	1,249

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
(v) Investment and other income					
Government Grants	500	-	-	10	510
VAT Compensation Scheme	213	1	2	11	227
Bank Interest Received	89	-	-	-	89
Investment Income	16	-	-	-	16
	818	1	2	21	842

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Government Grants	317	-	-	-	317
VAT Compensation Scheme	229	1	1	5	236
Bank Interest Received	39	-	-	-	39
Investment Income	40	-	-	-	40
	625	1	1	5	632

Government grants include income received from the Community & Voluntary Energy Support Scheme (CVESS), conservation heritage grants from local authorities and other grants from local authorities for capital works on Parish buildings and energy efficiency projects. All conditions attached to the grants were fulfilled in advance of receiving the grant.

All income arises in the Republic of Ireland.

NOTES TO THE FINANCIAL STATEMENTS - continued

4 Expenditure	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
4a) Analysis of expenditure					
(i) Cost of raising funds					
Costs associated with raising income	(448)	-	(86)	(57)	(591)
Investment management fees	(28)	(3)	(12)	(14)	(57)
	(476)	(3)	(98)	(71)	(648)

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
(i) Cost of raising funds					
Costs associated with raising income	(511)	(3)	(85)	(46)	(645)
Investment management fees	-	-	-	-	-
	(511)	(3)	(85)	(46)	(645)

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
(ii) Expenditure on charitable activities					
Pastoral activities	(11,293)	(2,283)	(11,301)	(733)	(25,610)
Property costs and maintenance	(13,409)	(493)	-	(221)	(14,123)
Support costs (note 4b)	(5,497)	(197)	(215)	(40)	(5,949)
Depreciation	(3,748)	(170)	-	(157)	(4,075)
Share contribution to diocesan Parish support services	-	-	-	(2,281)	(2,281)
Legal & professional fees	(742)	(9)	-	(62)	(813)
IT costs	(718)	-	-	-	(718)
Contribution to bishops' conference	-	-	-	(564)	(564)
Grants to beneficiaries	(192)	(78)	-	(192)	(462)
	(35,599)	(3,230)	(11,516)	(4,250)	(54,595)

NOTES TO THE FINANCIAL STATEMENTS - continued

4 Expenditure - continued	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
4a) Analysis of expenditure - continued					
(ii) Expenditure on charitable activities - continued					
Pastoral activities	(10,790)	(1,925)	(10,756)	(582)	(24,053)
Property costs and maintenance	(12,545)	(386)	-	(391)	(13,322)
Support costs (note 4b)	(5,191)	(174)	(171)	(73)	(5,609)
Depreciation	(3,550)	(170)	-	(157)	(3,877)
Share contribution to diocesan Parish support services	-	-	-	(3,391)	(3,391)
Legal & professional fees	(627)	(8)	-	(200)	(835)
IT costs	(706)	-	-	-	(706)
Contribution to bishops' conference	-	-	-	(564)	(564)
Grants to beneficiaries	(280)	(33)	-	(221)	(534)
	(33,689)	(2,696)	(10,927)	(5,579)	(52,891)

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Total Expenditure	(36,075)	(3,233)	(11,614)	(4,321)	(55,243)

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Total Expenditure	(34,200)	(2,699)	(11,012)	(5,625)	(53,536)

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
4b) Support Costs					
Parish office support costs	(5,207)	-	-	(1)	(5,208)
Governance costs	(263)	(34)	(85)	-	(382)
Diocesan offices support costs	(27)	(163)	(130)	(39)	(359)
	(5,497)	(197)	(215)	(40)	(5,949)

NOTES TO THE FINANCIAL STATEMENTS - continued

4 Expenditure - continued	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
4b) Support Costs - continued					
Parish office support costs	(4,919)	-	-	(32)	(4,951)
Governance costs	(263)	(33)	(83)	-	(379)
Diocesan offices support costs	(9)	(141)	(88)	(41)	(279)
	(5,191)	(174)	(171)	(73)	(5,609)

Support costs include €96,555 paid to Forvis Mazars, Chartered Accountants and Statutory Audit Firm in their capacity as external auditors to the charity (2024: €93,173) – these amounts are inclusive of VAT at 23%.

5 Beneficiary and employee payments

Payments were made to 327 serving priests and 51 retired priests in 2025.

Analysis of staff numbers - 2025	Parish Funds	Share Fund	Total
Average number of full and part time Parish staff	494	-	494
Average number of full and part time staff paid from the Share Fund	-	11	11
	494	11	505

Payments were made to 325 serving priests and 56 retired priests in 2024.

Analysis of staff numbers - 2024	Parish Funds	Share Fund	Total
Average number of full and part time Parish staff	495	-	495
Average number of full and part time staff paid from the Share Fund	-	9	9
	495	9	504

The analysis of staff numbers for the current and prior year as presented above represents the average number of staff employed during the year.

No employees were paid annual remuneration in excess of €70k during the year.

NOTES TO THE FINANCIAL STATEMENTS - continued

5 Beneficiary and employee payments - continued

Staff costs and employee benefits

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Wages and salaries	(8,426)	(129)	-	(537)	(9,092)
Pension costs	(49)	(9)	-	(67)	(125)
Social welfare costs	(646)	(14)	-	(68)	(728)
	(9,121)	(152)	-	(672)	(9,945)

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Wages and salaries	(8,048)	(106)	-	(453)	(8,607)
Pension costs	(43)	(10)	-	(60)	(113)
Social welfare costs	(637)	(12)	-	(37)	(686)
	(8,728)	(128)	-	(550)	(9,406)

Key management personnel
The key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis comprise the Parish Trustees, the Common Fund Management Committee, the Clerical Fund Society standing committee and the Coordination Trustees.

Trustees including the Parish Trustees, the Management Committees and the Coordination Trustees do not receive any remuneration by virtue of their positions as Trustees or key management personnel. Trustees who are Roman Catholic priests of the Parishes of the Diocese of Dublin are remunerated by the Common Fund in the same way as priests who are not Trustees. No Trustees received any expenses in their capacity as Trustees or key management personnel during the year.

Defined contribution pension scheme
A small number of Diocesan employees reported within the Charity participate in the diocesan defined contribution pension scheme. Employer contributions are charged to the Statement of Financial Activities as they become payable.

In 2025, employer contributions in respect of these employees amounted to €76k (2024: €70k).

In addition, a small number of Parishes make employer pension contributions for their employees. These contributions amounted to €49k in 2025 (2024: €43k). Total employer pension contributions charged in 2025 were therefore €125k (2024: €113k), with no contributions outstanding at year end. From 2026, eligible employees are also included in the Government's auto-enrolment retirement savings scheme in accordance with legislative requirements

NOTES TO THE FINANCIAL STATEMENTS - continued

6 Tangible assets	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Land and Buildings					
Cost or Valuation					
At 1 January 2025	220,357	8,598	-	8,205	237,160
Adjustments	-	(410)	-	(28)	(438)
Additions	7,379	650	-	-	8,029
Disposals	(902)	(275)	-	-	(1,177)
At 31 December 2025	226,834	8,563	-	8,177	243,574
Accumulated depreciation					
At 1 January 2025	(103,882)	(2,277)	-	(4,126)	(110,285)
Adjustments	-	148	-	28	176
Charge for the year	(2,963)	(170)	-	(154)	(3,287)
Disposals	246	44	-	-	290
At 31 December 2025	(106,599)	(2,255)	-	(4,252)	(113,106)
Net book value amount					
At 1 January 2025	116,475	6,321	-	4,079	126,875
At 31 December 2025	120,235	6,308	-	3,925	130,468

Computers, Fixtures and Fittings	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Cost or Valuation					
At 1 January 2025	5,287	-	-	13	5,300
Additions	1,149	1	-	8	1,158
Disposals	-	-	-	-	-
At 31 December 2025	6,436	1	-	21	6,458
Accumulated depreciation					
At 1 January 2025	(3,342)	-	-	(11)	(3,353)
Charge for the year	(785)	-	-	(3)	(788)
Disposals	-	-	-	-	-
At 31 December 2025	(4,127)	-	-	(14)	(4,141)
Net book value amount					
At 1 January 2025	1,945	-	-	2	1,947
At 31 December 2025	2,309	1	-	7	2,317
Total Tangible Assets					
At 1 January 2025	118,420	6,321	-	4,081	128,822
At 31 December 2025	122,544	6,309	-	3,932	132,785

NOTES TO THE FINANCIAL STATEMENTS - continued

6 Tangible assets	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Land and Buildings					
Cost or Valuation					
At 1 January 2024	217,357	8,744	-	9,150	235,251
Adjustment in	14	-	-	-	14
Adjustment out	(34)	-	-	-	(34)
Additions	4,193	69	-	192	4,454
Disposals	(1,173)	(215)	-	(1,137)	(2,525)
At 31 December 2024	220,357	8,598	-	8,205	237,160
Accumulated depreciation					
At 1 January 2024	(101,596)	(2,163)	-	(4,489)	(108,248)
Adjustment in	(14)	-	-	-	(14)
Adjustment out	25	-	-	-	25
Charge for the year	(2,894)	(170)	-	(154)	(3,218)
Disposals	597	56	-	517	1,170
At 31 December 2024	(103,882)	(2,277)	-	(4,126)	(110,285)
Net book value amount					
At 1 January 2024	115,761	6,581	-	4,661	127,003
At 31 December 2024	116,475	6,321	-	4,079	126,875

Computers, Fixtures and Fittings	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Cost or Valuation					
At 1 January 2024	4,339	-	-	13	4,352
Adjustment in	34	-	-	-	34
Additions	917	-	-	-	917
Disposals	(3)	-	-	-	(3)
At 31 December 2024	5,287	-	-	13	5,300
Accumulated depreciation					
At 1 January 2024	(2,661)	-	-	(8)	(2,669)
Adjustment in	(25)	-	-	-	(25)
Charge for the year	(656)	-	-	(3)	(659)
Disposals	-	-	-	-	-
At 31 December 2024	(3,342)	-	-	(11)	(3,353)
Net book value amount					
At 1 January 2024	1,678	-	-	5	1,683
At 31 December 2024	1,945	-	-	2	1,947
Total Tangible Assets					
At 1 January 2024	117,439	6,581	-	4,666	128,686
At 31 December 2024	118,420	6,321	-	4,081	128,822

NOTES TO THE FINANCIAL STATEMENTS - continued

7 Investments	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
The analysis of investments is as follows:					
Cash Liquidity Fund	30,069	2,004	11,071	14,204	57,348
Bonds	397	-	-	-	397
	30,466	2,004	11,071	14,204	57,745

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
The analysis of investments is as follows:					
Cash Liquidity Fund	24,680	2,870	10,189	14,496	52,235
Bonds	637	-	-	-	637
	25,317	2,870	10,189	14,496	52,872

For 2025 and 2024, the Cash Liquidity Fund in Parish Funds is held in the Share Fund on behalf of Parish Funds.

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
The movement in quoted investments during the year was as follows:					
Market value at 1 January 2025	25,317	2,870	10,189	14,496	52,872
Additions	5,542	-	2,251	500	8,293
Disposals	(1,060)	(930)	(1,650)	(1,156)	(4,796)
Management fees	(28)	(3)	(12)	(14)	(57)
Net realised gains*	14	16	2	26	58
Net unrealised gains*	681	51	291	338	1,361
Net unrealised gains on Amounts held on behalf of Third Parties	-	-	-	14	14
Market value at 31 December 2025	30,466	2,004	11,071	14,204	57,745

*Net Gains on Investments per the Statement of Financial Activities for the year ended 31 December 2025 is €1.38m. The difference between the Net Gains on Investments per the Statement of Financial Activities and the above note is the unrealised gain/loss on Shares held in the Charities of the Roman Catholic Archdiocese of Dublin on behalf of Parishes – for the year ended 31 December 2025, the loss on these shares is €44k.

NOTES TO THE FINANCIAL STATEMENTS - continued

7 Investments - continued	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
The movement in quoted investments during the year was as follows:					
Market value at 1 January 2024	16,159	2,683	9,173	9,683	37,698
Additions	9,890	1,951	2,201	7,038	21,080
Disposals	(1,602)	(1,881)	(1,600)	(2,709)	(7,792)
Management fees	-	-	-	-	-
Net realised gains*	39	28	57	58	182
Net unrealised gains*	831	89	358	426	1,704
Market value at 31 December 2024	25,317	2,870	10,189	14,496	52,872

*Net Gains on Investments per the Statement of Financial Activities for the year ended 31 December 2024 is €1.88m. The difference between the Net Gains on Investments per the Statement of Financial Activities and the above note is the unrealised gain/loss on Shares held in the Charities of the Roman Catholic Archdiocese of Dublin on behalf of Parishes – for the year ended 31 December 2024, the loss on these shares is €6k.

8 Debtors	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Interfund Adjustments €'000	2025 Total funds €'000
Receivables and prepayments	1,745	16	35	208	-	2,004
Related party debtors (note 18)	501	80	2,604	1,389	(3,694)	880
Other debtors	44	-	-	-	-	44
	2,290	96	2,639	1,597	(3,694)	2,928

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Interfund Adjustments €'000	2024 Total funds €'000
Receivables and prepayments	1,808	10	22	550	-	2,390
Related party debtors (note 18)	1,098	56	2,399	924	(3,884)	593
Other debtors	28	-	-	-	-	28
	2,934	66	2,421	1,474	(3,884)	3,011

9 Cash on deposit	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Cash on deposit	13,695	-	-	-	13,695
	13,695	-	-	-	13,695

NOTES TO THE FINANCIAL STATEMENTS - continued

9 Cash on deposit - continued	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Cash on deposit	13,621	-	-	-	13,621
	13,621	-	-	-	13,621

10 Creditors: amounts falling due within one year	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Interfund Adjustments €'000	2025 Total funds €'000
Creditors and accruals	(2,992)	(129)	(273)	(1,253)	-	(4,647)
Related party creditors (note 18)	(6,944)	(13)	(216)	(86)	3,694	(3,565)
Amounts held on behalf of priests	-	(1,914)	-	-	-	(1,914)
Deferred income (note 19)	-	-	-	(1,425)	-	(1,425)
Amounts held on behalf of third parties	-	-	-	(704)	-	(704)
Special collections	(404)	-	(1)	(47)	-	(452)
Bank loans	(147)	-	-	-	-	(147)
Bank overdrafts	(92)	-	-	-	-	(92)
PAYE, PRSI and USC	(85)	-	-	-	-	(85)
	(10,664)	(2,056)	(490)	(3,515)	3,694	(13,031)

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Interfund Adjustments €'000	2024 Total funds €'000
Creditors and accruals	(2,623)	(118)	(250)	(1,252)	-	(4,243)
Related party creditors (note 18)	(3,504)	(17)	(132)	(643)	3,884	(412)
Amounts held on behalf of priests	-	(2,010)	-	-	-	(2,010)
Deferred income (note 19)	-	-	-	(1,500)	-	(1,500)
Amounts held on behalf of third parties	-	-	-	(690)	-	(690)
Special collections	(312)	-	-	-	-	(312)
Bank loans	(225)	-	-	-	-	(225)
Bank overdrafts	(153)	-	-	-	-	(153)
PAYE, PRSI and USC	(52)	-	-	-	-	(52)
	(6,869)	(2,145)	(382)	(4,085)	3,884	(9,597)

NOTES TO THE FINANCIAL STATEMENTS - continued

11 Creditors: amounts falling due after one year	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Loans to Parishes (note 18)	(737)	-	-	-	(737)
Bank Term Loans	(382)	-	-	-	(382)
	(1,119)	-	-	-	(1,119)

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Loans to Parishes (note 18)	-	-	-	-	-
Bank Term Loans	(432)	-	-	-	(432)
	(432)	-	-	-	(432)

The loans to parishes are loans from the Charities of the Roman Catholic Archdiocese of Dublin – see note 18.

Borrowings are repayable as follows:

Loans to parishes and bank term loans	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
On demand or within one year	(2,528)	-	-	-	(2,528)
	(2,528)	-	-	-	(2,528)
Between one and two years	(133)	-	-	-	(133)
Between two and five years	(313)	-	-	-	(313)
After five years	(673)	-	-	-	(673)
	(1,119)	-	-	-	(1,119)

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
On demand or within one year	(225)	-	-	-	(225)
	(225)	-	-	-	(225)
Between one and two years	(137)	-	-	-	(137)
Between two and five years	(276)	-	-	-	(276)
After five years	(19)	-	-	-	(19)
	(432)	-	-	-	(432)

NOTES TO THE FINANCIAL STATEMENTS - continued

11 Creditors: amounts falling due after one year - continued

Bank term loan interest rates at 31 December 2025 are as follows:

Parish	Fixed/Variable	Interest Rate
Baldoyle	Variable	4.440%
Donnybrook	Variable	5.569%
Foxrock	Variable	3.570%

With regards to the term loans and overdrafts, a global facility is in place with Allied Irish Bank and Bank of Ireland to ensure that Parishes can avail of term loans or overdrafts where required. There are no securities held over the assets of the Parishes of the Diocese of Dublin on these bank loans. The repayment of each bank loan is the sole responsibility of the individual Parish. A contingent liability is recognised in the related charity the Archdiocese of Dublin as a guarantor over the loans as required by the loan facilities.

12 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Net (expenditure)/income for the reporting year before gains and transfers	(2,213)	(2,943)	2,787	1,679	(690)
Cash transfers	1,081	2,362	(2,362)	(1,081)	-
Dividends and interest income	89	-	-	-	89
Depreciation	3,748	170	-	157	4,075
Investment Management Fees	28	3	12	14	57
Decrease/(increase) in debtors	644	(30)	(218)	(123)	273
Increase/(decrease) in creditors	3,795	(89)	108	(570)	3,244
Net cash provided by/(used in) operating activities	7,172	(527)	327	76	7,048

NOTES TO THE FINANCIAL STATEMENTS - continued

12 Reconciliation of net income/(expenditure) to net cash flow from operating activities - continued	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Net (expenditure)/income for the reporting year before gains and transfers	(3,226)	(2,685)	3,111	114	(2,686)
Cash transfers	671	1,957	(1,957)	(671)	-
Dividends and interest income	39	-	-	-	39
Depreciation	3,550	170	-	157	3,877
Investment Management Fees	-	-	-	-	-
Decrease in debtors	1,852	195	179	3,487	5,713
(Decrease)/increase in creditors	1,637	64	(704)	(2,501)	(1,504)
Net cash provided by/(used in) operating activities	4,523	(299)	629	586	5,439

13 Reconciliation of net cash flow to movement in net debt	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Long-term borrowings (note 11)					
Opening balance	(432)	-	-	-	(432)
Cash flows	(687)	-	-	-	(687)
Acquisition	-	-	-	-	-
Other changes	-	-	-	-	-
Closing balance	(1,119)	-	-	-	(1,119)
Short-term borrowings (note 10)					
Opening balance	(378)	-	-	-	(378)
Cash flows*	139	-	-	-	139
Acquisition	-	-	-	-	-
Other changes	-	-	-	-	-
Closing balance	(239)	-	-	-	(239)
Finance lease and hire purchase					
Opening balance	-	-	-	-	-
Cash flows	-	-	-	-	-
Acquisition	-	-	-	-	-
Other changes	-	-	-	-	-
Closing balance	-	-	-	-	-
Total liabilities from financing activities	(1,358)	-	-	-	(1,358)

*Cash flows on short-term borrowings are included in cash and cash equivalents on the Statement of Cash Flows.

NOTES TO THE FINANCIAL STATEMENTS - continued

13 Reconciliation of net cash flow to movement in net debt - continued	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Long-term borrowings (note 11)					
Opening balance	(659)	-	-	-	(659)
Cash flows	227	-	-	-	227
Acquisition	-	-	-	-	-
Other changes	-	-	-	-	-
Closing balance	(432)	-	-	-	(432)
Short-term borrowings (note 10)					
Opening balance	(498)	-	-	-	(498)
Cash flows*	120	-	-	-	120
Acquisition	-	-	-	-	-
Other changes	-	-	-	-	-
Closing balance	(378)	-	-	-	(378)
Finance lease and hire purchase					
Opening balance	-	-	-	-	-
Cash flows	-	-	-	-	-
Acquisition	-	-	-	-	-
Other changes	-	-	-	-	-
Closing balance	-	-	-	-	-
Total liabilities from financing activities	(810)	-	-	-	(810)

*Cash flows on short-term borrowings are included in cash and cash equivalents on the Statement of Cash Flows.

14 Transfers between Funds

The transfer between funds of €2.4m (2024: €2.0m) relates to a contribution from the Common Fund to the Clerical Fund to meet the costs of beneficiaries in the Clerical Fund, including nursing home costs. Please refer to Note 21 - Statement of Financial Activities Analysis by Fund.

The transfer of funds between the Parishes and the Share Fund is made up of subventions to certain Parishes from the Share Fund for building projects or operating costs €1.11m (2024: €645k), a grant from the Share Fund to 10 Parishes to assist with costs associated with Parish Sister €24k (2024: €26k) and a transfer from Booterstown Parish to the Share Fund during 2025 of €53k arising from the disposal of a property in the Parish.

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NOTES TO THE FINANCIAL STATEMENTS - continued

15 Total Funds

Total Funds can be analysed as follows:	2025 €'000	2024 €'000
Parish Funds	198,149	195,040
Share Fund	19,397	17,899
Common Fund	14,585	13,867
Clerical Fund	6,735	7,318
Total Funds	**238,866**	**234,124**

Included in the total Share Fund are amounts designated for the following purposes:	€'000	€'000
Share Building Fund	7,749	7,202

The 2024 comparative for the Share Building Fund has been revised to reflect the transfer of net gains from the disposals of Share Fund properties. In order to designate the reserves from the Share Fund property disposals for future larger strategic capital projects in poorer parishes. This revision has no impact on total Share Fund reserves or total funds.

For a detailed breakdown, please refer to Note 21 - Statement of Financial Activities Analysis by Fund.

16 Events after the end of the reporting period

Following the year end, St Mary's Cathedral closed temporarily on 17 August 2026 to facilitate essential conservation, accessibility and renewal works as part of its redevelopment as the Cathedral Church of the Archdiocese. The redevelopment is expected to involve significant capital expenditure.

17 Capital commitments

Capital commitments relating to ongoing capital expenditure projects amounted to €2.2m at 31 December 2025 (2024: €2.9m).

NOTES TO THE FINANCIAL STATEMENTS - continued

18 Related party transactions

Transactions and balances between the Parish Funds, the Common Fund, the Share Fund and the Clerical Fund are interfund balances and are eliminated on consolidation. Transactions and balances with separate related parties are disclosed below.

Included in related party debtors at 31 December 2025 in note 8 are the following balances:

	2025 Total funds €'000	2024 Total funds €'000
Charities of the Roman Catholic Archdiocese of Dublin (RCN 20002022)		
Amount receivable from the Charities of the Roman Catholic Archdiocese of Dublin	880	593
Total receivable from the Charities of the Roman Catholic Archdiocese of Dublin	**880**	**593**
Parishes of the Diocese of Dublin		
Funds owed to the common fund from Parish funds	2,599	2,395
Loans from the share fund to Parishes	582	536
Funds owed to the share fund from Parish funds	260	173
Funds owed to the share fund from the common fund	136	76
Funds owed to the clerical fund from the common fund	80	55
Advance rent payment from the share fund to Berkeley Road Parish	29	47
Funds owed to the share fund from the clerical fund	8	-
Funds received into the share fund from Parish funds not yet invested in SSgA	-	600
Funds owed to the common fund from the share fund	-	2
Total receivable from the Parishes of the Diocese of Dublin (note 8)	**3,694**	**3,884**
Elimination of interfund balances within Parishes of the Diocese of Dublin (note 8)	**(3,694)**	**(3,884)**
Total related party debtors	**880**	**593**

NOTES TO THE FINANCIAL STATEMENTS - continued

18 Related party transactions - continued

Included in related party creditors at 31 December 2025 in note 10 and note 11 are the following balances:

	2025 Total funds €'000	2024 Total funds €'000
Charities of the Roman Catholic Archdiocese of Dublin (RCN 20002022)		
Loans to parishes payable to the Charities of the Roman Catholic Archdiocese of Dublin due within one year at 31 December (note 10)	2,381	-
Other amount payable to the Charities of the Roman Catholic Archdiocese of Dublin due within one year at 31 December (note 10)	1,184	412
Amount payable to the Charities of the Roman Catholic Archdiocese of Dublin due after more than one year at 31 December (note 11)	737	-
Total payable to the Charities of the Roman Catholic Archdiocese of Dublin	4,302	412
Parishes of the Diocese of Dublin		
Funds owed to the common fund from Parish funds	2,599	2,395
Loans from the share fund to Parishes	582	536
Funds owed to the share fund from Parish funds	260	173
Funds owed to the share fund from the common fund	136	76
Funds owed to the clerical fund from the common fund	80	55
Advance rent payment from the share fund to Berkeley Road Parish	29	47
Funds owed to the share fund from the clerical fund	8	-
Funds received into the share fund from Parish funds not yet invested in SSgA	-	600
Funds owed to the common fund from the share fund	-	2
Total payable to the Parishes of the Diocese of Dublin (note 10)	**3,694**	**3,884**
Elimination of interfund balances within Parishes of the Diocese of Dublin (note 10)	**(3,694)**	**(3,884)**
Total related party creditors	**4,302**	**412**

There are no other related party transactions or balances to disclose in these financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued

19 Deferred income

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
At 1 January 2025	-	-	-	(1,500)	(1,500)
Credited to Statement of Financial Activities	-	-	-	75	75
Deferred during the year	-	-	-	-	-
At 31 December 2025	-	-		(1,425)	(1,425)

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
At 1 January 2024	-	-	-	(1,500)	(1,500)
Credited to Statement of Financial Activities	-	-	-	-	-
Deferred during the year	-	-	-	-	-
At 31 December 2024	-	-	-	(1,500)	(1,500)

20 Financial instruments

	2025 Parish funds €'000	2025 Clerical fund €'000	2025 Common fund €'000	2025 Share fund €'000	2025 Total funds €'000
Assets measured at amortised cost					
Cash and cash equivalents	54,632	382	1,365	3,179	59,558
Receivables & Prepayments (note 8)	1,789	16	35	208	2,048
Liabilities measured at amortised cost					
Accruals and other creditors (note 10)	(2,992)	(129)	(273)	(1,253)	(4,647)
Bank loans (note 11)	(3,647)	-	-	-	(3,647)

	2024 Parish funds €'000	2024 Clerical fund €'000	2024 Common fund €'000	2024 Share fund €'000	2024 Total funds €'000
Assets measured at amortised cost					
Cash and cash equivalents	55,670	206	1,639	1,933	59,448
Receivables & Prepayments	1,836	10	22	550	2,418
Liabilities measured at amortised cost					
Accruals and other creditors (note 10)	(2,623)	(118)	(250)	(1,252)	(4,243)
Bank loans (note 11)	(657)	-	-	-	(657)

NOTES TO THE FINANCIAL STATEMENTS - continued

21 Statement of Financial Activities Analysis by Fund

	Notes	2025 Parish Funds €'000	2025 Clerical Fund €'000	2025 Common Fund €'000	2025 Share Fund €'000	2025 Total Restricted Funds €'000
Income and endowments from:						
Income from charitable activities	3(i)	18,914	-	14,391	5,956	39,261
Donations and legacies	3(ii)	4,247	280	8	11	4,546
Income from other trading activity	3(iii)	8,012	-	-	-	8,012
Income earned from other activity	3(iv)	1,871	9	-	12	1,892
Investment and other income	3(v)	818	1	2	21	842
Total		33,862	290	14,401	6,000	54,553
Expenditure on:						
Cost of raising funds	4a(i)	(476)	(3)	(98)	(71)	(648)
Expenditure on charitable activities	4a(ii)	(35,599)	(3,230)	(11,516)	(4,250)	(54,595)
Total		(36,075)	(3,233)	(11,614)	(4,321)	(55,243)
Net (expenditure)/income before gains on investments		(2,213)	(2,943)	2,787	1,679	(690)
Net gains on investments		651	67	293	364	1,375
Net income/(expenditure)		(1,562)	(2,876)	3,080	2,043	685
Transfers between funds	14	1,081	2,362	(2,362)	(1,081)	-
Net income/ (expenditure) before gains		(481)	(514)	718	962	685
Other recognised gains						
Gains/(losses) on disposal of tangible assets		3,590	(69)	-	536	4,057
Net movement in funds		3,109	(583)	718	1,498	4,742
Reconciliation of funds						
Total funds brought forward		195,040	7,318	13,867	17,899	234,124
Total funds carried forward	15	198,149	6,735	14,585	19,397	238,866

NOTES TO THE FINANCIAL STATEMENTS - continued

21 Statement of Financial Activities Analysis by Fund - continued

	Notes	2024 Parish Funds €'000	2024 Clerical Fund €'000	2024 Common Fund €'000	2024 Share Fund €'000	2024 Total Restricted Funds €'000
Income and endowments from:						
Income from charitable activities	3(i)	17,891	-	14,099	5,654	37,644
Donations and legacies	3(ii)	3,885	13	19	15	3,932
Income from other trading activity	3(iii)	7,393	-	-	-	7,393
Income earned from other activity	3(iv)	1,180	-	4	65	1,249
Investment and other income	3(v)	625	1	1	5	632
Total		30,974	14	14,123	5,739	50,850
Expenditure on:						
Cost of raising funds	4a(i)	(511)	(3)	(85)	(46)	(645)
Expenditure on charitable activities	4a(ii)	(33,689)	(2,696)	(10,927)	(5,579)	(52,891)
Total		(34,200)	(2,699)	(11,012)	(5,625)	(53,536)
Net gains on investments		864	117	415	484	1,880
Net (expenditure)/income		(2,362)	(2,568)	3,526	598	(806)
Transfers between funds	14	671	1,957	(1,957)	(671)	-
Net (expenditure)/income before gains		(1,691)	(611)	1,569	(73)	(806)
Other recognised gains						
Gains on disposal of tangible assets		3,606	222	-	1,460	5,288
Net movement in funds		1,915	(389)	1,569	1,387	4,482
Reconciliation of funds						
Total funds brought forward		193,125	7,707	12,298	16,512	229,642
Total funds carried forward	15	195,040	7,318	13,867	17,899	234,124

NOTES TO THE FINANCIAL STATEMENTS - continued

22 Balance Sheet Analysis by Fund

	Notes	2025 Parish Funds €'000	2025 Clerical Fund €'000	2025 Common Fund €'000	2025 Share Fund €'000	2025 Interfund Adjustments €'000	2025 Total Restricted Funds €'000
Fixed assets							
Tangible assets	6	122,544	6,309	-	3,932	-	132,785
Investments	7	30,466	2,004	11,071	14,204	-	57,745
Total Fixed assets		153,010	8,313	11,071	18,136	-	190,530
Current assets							
Debtors	8	2,290	96	2,639	1,597	(3,694)	2,928
Cash on deposit	9	13,695	-	-	-	-	13,695
Cash at hand and in bank		40,937	382	1,365	3,179	-	45,863
Total current assets		56,922	478	4,004	4,776	(3,694)	62,486
Liabilities							
Creditors: amounts falling due within one year	10	(10,664)	(2,056)	(490)	(3,515)	3,694	(13,031)
Net current assets		46,258	(1,578)	3,514	1,261	-	49,455
Total assets less current liabilities		199,268	6,735	14,585	19,397	-	239,985
Creditors: amounts falling due after more than one year	11	(1,119)	-	-	-	-	(1,119)
Total funds carried forward	15	198,149	6,735	14,585	19,397	-	238,866

NOTES TO THE FINANCIAL STATEMENTS - continued

22 Balance Sheet Analysis by Fund - continued

	Notes	2024 Parish Funds €'000	2024 Clerical Fund €'000	2024 Common Fund €'000	2024 Share Fund €'000	2024 Interfund Adjustments €'000	2024 Total Restricted Funds €'000
Fixed assets							
Tangible assets	6	118,420	6,321	-	4,081	-	128,822
Investments	7	25,317	2,870	10,189	14,496	-	52,872
Total Fixed assets		143,737	9,191	10,189	18,577	-	181,694
Current assets							
Debtors	8	2,934	66	2,421	1,474	(3,884)	3,011
Cash on deposit	9	13,621	-	-	-	-	13,621
Cash at hand and in bank		42,049	206	1,639	1,933	-	45,827
Total current assets		58,604	272	4,060	3,407	(3,884)	62,459
Liabilities							
Creditors: amounts falling due within one year	10	(6,869)	(2,145)	(382)	(4,085)	3,884	(9,597)
Net current assets		51,735	(1,873)	3,678	(678)	-	52,862
Total assets less current liabilities		195,472	7,318	13,867	17,899	-	234,556
Creditors: amounts falling due after more than one year	11	(432)	-	-	-	-	(432)
Total funds carried forward	15	195,040	7,318	13,867	17,899	-	234,124

NOTES TO THE FINANCIAL STATEMENTS - continued

23 Statement of Cash Flows Analysis by Fund

	Notes	2025 Parish Funds €'000	2025 Clerical Fund €'000	2025 Common Fund €'000	2025 Share Fund €'000	2025 Total Restricted Funds €'000
Net cash provided by/(used in) operating activities	12	7,172	(527)	327	76	7,048
Investing activities:						
Dividends and interest income		(89)	-	-	-	(89)
Proceeds from sale of tangible assets		4,202	424	-	522	5,148
Purchase of tangible assets	6	(8,528)	(651)	-	(8)	(9,187)
Proceeds from sale of investments	7	1,060	930	1,650	1,156	4,796
Purchase of investments	7	(5,542)	-	(2,251)	(500)	(8,293)
Net cash (used in)/provided by investing activities		(8,897)	703	(601)	1,170	(7,625)
Net cash provided by financing activities		687	-	-	-	687
Change in cash and cash equivalents in the reporting year		(1,038)	176	(274)	1,246	110
Cash and cash equivalents at the beginning of the reporting year		55,670	206	1,639	1,933	59,448
Cash and cash equivalents at the end of the reporting year		54,632	382	1,365	3,179	59,558

NOTES TO THE FINANCIAL STATEMENTS - continued

23 Statement of Cash Flows Analysis by Fund - continued

	Notes	2024 Parish Funds €'000	2024 Clerical Fund €'000	2024 Common Fund €'000	2024 Share Fund €'000	2024 Total Restricted Funds €'000
Net cash provided by/(used in) operating activities	12	4,523	(299)	629	586	5,439
Investing activities:						
Dividends and interest income		(39)	-	-	-	(39)
Proceeds from sale of tangible assets		4,179	381	-	2,080	6,640
Purchase of tangible assets	6	(5,110)	(69)	-	(192)	(5,371)
Proceeds from sale of investments	7	1,602	1,881	1,600	2,709	7,792
Purchase of investments	7	(9,890)	(1,951)	(2,201)	(7,038)	(21,080)
Net cash (used in)/provided by investing activities		(9,258)	242	(601)	(2,441)	(12,058)
Net cash used in financing activities		(227)	-	-	-	(227)
Change in cash and cash equivalents in the reporting year		(4,962)	(57)	28	(1,855)	(6,846)
Cash and cash equivalents at the beginning of the reporting year		60,632	263	1,611	3,788	66,294
Cash and cash equivalents at the end of the reporting year		55,670	206	1,639	1,933	59,448

23 Prior year comparatives

Certain prior year comparatives have been reclassified for consistency and comparability.

24 Approval of financial statements

The financial statements were approved by the Trustees on 30 September 2026.

APPENDIX – List of Parishes and Parish Trustees grouped by Partnership at 30 September 2026

The list of 195 Parishes operating in the Archdiocese of Dublin and the Parish Trustees as at 30 September 2026 is as follows:

* This list includes the 7 Order Parishes.

	Parish	Name of Parish Trustees
1.	Ardlea	V. Rev. Michel Simo Temgo, S.C.J., Parish Priest
2.	Artane	V. Rev. Gerard Corcoran, Parish Priest
3.	Coolock	V. Rev. Gerald Doyle, MHM, Parish Priest
4.	Arklow	V. Rev. Pádraig Canon Ó Cochláin, Moderator
5.	Aughrim	V. Rev. Pádraig Canon Ó Cochláin, Moderator
6.	Avoca	V. Rev. Pádraig Canon Ó Cochláin, Moderator
7.	Castletown	V. Rev. Pádraig Canon Ó Cochláin, Moderator
8.	Athy	V. Rev. Seamus McEntee, Parish Priest
9.	Castledermot	V. Rev. Tom Kennedy, Parish Priest
10.	Moone	V. Rev. Seamus McEntee, Parish Priest
11.	Narraghmore	V. Rev. Seamus McEntee, Parish Priest
12.	Aughrim Street	V. Rev. Coriolan Muresan, Administrator
13. *	Dominick Street	V. Rev. Brian Doyle, O.P., Parish Priest
14.	Halston Street	V. Rev. Bryan Shortall, OFM Cap., Parish Priest
15.	Balbriggan	V. Rev. John Canon McNamara, Parish Priest
16.	Garristown	V. Rev. Derek Canon Farrell, Moderator
17.	Naul	V. Rev. Derek Canon Farrell, Moderator
18.	Rolestown	V. Rev. Derek Canon Farrell, Moderator
19.	Ballyfermot	V. Rev. Adrian Egan, CSSr, Parish Priest
20.	Ballyfermot Upper	V. Rev. Piaras MacLochlainn, Administrator
21.	Chapelizod	V. Rev. Eugene Taaffe, Parish Priest
22.	Cherry Orchard	V. Rev. Michael Murtagh, C.Ss.R., Parish Priest
23.	Neilstown	V. Rev. Hugh Kavanagh, Co Parish Priest
24.	Palmerstown	V. Rev. Anthony Canon Reilly, Parish Priest
25.	Rowlagh	V. Rev. Hugh Kavanagh, Co Parish Priest
26.	Ballymore Eustace	V. Rev. Joe Connolly, Administrator
27.	Dunlavin	V. Rev. Douglas Malone, Administrator
28.	Kilcullen	V. Rev. Gary Darby, Parish Priest
29.	Ballygall	V. Rev. Joe McDonald, Moderator
30.	Ballymun Road	V. Rev. Joe McDonald, Moderator
31.	Drumcondra	V. Rev. Joe McDonald, Moderator
32.	Glasnevin	V. Rev. Joe McDonald, Moderator
33.	Iona Road	V. Rev. Joe McDonald, Moderator
34.	Beaumont	V. Rev. Robert Smyth, Parish Priest
35.	Kilmore Road West	V. Rev. Wojciech Marek Stachyra SChr., Parish Priest
36.	Larkhill-Whitehall	V. Rev. Robert Smyth, Parish Priest

APPENDIX – List of Parishes and Parish Trustees grouped by Partnership at 30 September 2026 – continued

	Parish	Name of Parish Trustees
37.	Hartstown	V. Rev. Yanbo Chen, S.V.D., Parish Priest
38.	Huntstown	V. Rev. Yanbo Chen, S.V.D., Parish Priest
39.	Mountview	V. Rev. Yanbo Chen, S.V.D., Parish Priest
40.	Blanchardstown	V. Rev. John Gilligan, Parish Priest
41.	Corduff	V. Rev. John Regan, S.A.C., Parish Priest
42.	Mulhuddart	V. Rev. Brendan Madden, Parish Priest
43.	Blessington	V. Rev. Gerry Kane, Parish Priest
44.	Eadestown	V. Rev. Micéal Comer, Administrator
45.	Valleymount	V. Rev. Gerry Kane, Parish Priest
46.	Bohernabreena	V. Rev. James Daly, Parish Priest
47.	Firhouse	V. Rev. Peter J. Reilly, Administrator
48.	Tallaght (St. Martin de Porres)	V. Rev. James Daly, Parish Priest
49.	Bonnybrook	V. Rev. Paul O'Driscoll, Parish Priest
50.	Darndale-Belcamp	V. Rev. Leo Philomin, O.M.I., Parish Priest
51.	Priorswood	V. Rev. Angelo Joy, OFM Cap, Parish Priest
52.	Bray (Ballywaltrim)	V. Rev. Michael A. O'Kelly, Moderator
53.	Bray (Holy Redeemer)	V. Rev. Michael A. O'Kelly, Moderator
54.	Bray (St. Peter's)	V. Rev. Michael A. O'Kelly, Moderator
55.	Bray, Putland Road	V. Rev. Michael A. O'Kelly, Moderator
56.	Enniskerry/Kilmacanogue	V. Rev. Michael A. O'Kelly, Moderator
57.	Ballybrack - Killiney	V. Rev. Richard Behan, Parish Priest
58.	Cabinteely	V. Rev. Paul Ludden, Moderator
59.	Johnstown/Killiney	V. Rev. Paul Ludden, Moderator
60.	Loughlinstown	V. Rev. Richard Behan, Parish Priest
61.	Sallynoggin	V. Rev. Robert Colclough, Administrator pro tem
62.	Shankill	V. Rev. Emmet O'Hara, S.A.C., Parish Priest
63.	Castleknock	V. Rev. Damian McNeice, Parish Priest
64.	Laurel Lodge	V. Rev. Damian McNeice, Parish Priest
65.	Porterstown-Clonsilla	V. Rev. Damian McNeice, Parish Priest
66.	City Quay	V. Rev. Alan Hilliard, Administrator
67.	Harrington Street	V. Rev. Gerard Deighan, Administrator
68.	University Church	V. Rev. Alan Hilliard, Administrator
69.	Westland Row	V. Rev. Alan Hilliard, Administrator
70. *	Whitefriar Street	V. Rev. Éanna Ó Hóbain, O.Carm., Parish Priest
71.	Bawnogue	V. Rev. Kieran Coghlan, Moderator
72.	Clondalkin	V. Rev. Kieran Coghlan, Moderator
73.	Deansrath	V. Rev. Kieran Coghlan, Moderator
74.	Sruleen	V. Rev. Michael Ruddy, SS.CC., Parish Priest

APPENDIX – List of Parishes and Parish Trustees grouped by Partnership at 30 September 2026 – continued

	Parish	Name of Parish Trustees
75.	Clontarf (St. Anthony's)	V. Rev. John O'Brien, Parish Priest
76.	Clontarf (St. John's)	V. Rev. John O'Brien, Parish Priest
77.	Dollymount	V. Rev. John O'Brien, Parish Priest
78.	Killester	V. Rev. Joe Whelan, Parish Priest
79.	Clogher Road	V. Rev. Tony O'Shaughnessy, Moderator
80.	Crumlin	V. Rev. Tony O'Shaughnessy, Moderator
81.	Mourne Road	V. Rev. Tony O'Shaughnessy, Moderator
82.	Walkinstown	V. Rev. Paul Glennon, Parish Priest
83.	Ayrfield	V. Rev. Declan Blake, Parish Priest
84.	Donaghmede	V. Rev. Declan Blake, Parish Priest
85.	Edenmore	V. Rev. Cyril Mangan, Parish Priest
86.	Grange Park	V. Rev. Cyril Mangan, Parish Priest
87.	Raheny	V. Rev. Cyril Mangan, Parish Priest
88.	Booterstown	V. Rev. Monsignor Ciaran O'Carroll, Parish Priest
89.	Donnybrook	V. Rev. Monsignor Ciaran O'Carroll, Parish Priest
90.	Merrion Road	V. Rev. James Hurley, Parish Priest
91.	Milltown	V. Rev. Monsignor Ciaran O'Carroll, Parish Priest
92.	Donnycarney	V. Rev. Michael O'Grady, Parish Priest
93.	Fairview	V. Rev. John Delaney, O.F.M. Conv., Parish Priest
94.	Marino	V. Rev. Thomas Noone, Parish Priest
95.	Dolphin's Barn/Rialto	V. Rev. Fergal MacDonagh, Administrator
96.	Donore Avenue	V. Rev. David Corrigan, S.M., Parish Priest
97.	Rialto/Dolphin's Barn	V. Rev. Fergal MacDonagh, Administrator
98.	Dalkey	V. Rev. David Brough, Parish Priest
99.	Dún Laoghaire	V. Rev. David Brough, Parish Priest
100.	Glasthule	V. Rev. David Brough, Parish Priest
101.	Balally	V. Rev. Jim Caffrey, Co Parish Priest
102.	Ballinteer	V. Rev. Liam Belton, Moderator
103.	Dundrum	V. Rev. Liam Belton, Moderator
104.	Meadowbrook	V. Rev. Liam Belton, Moderator
105.	East Wall	V. Rev. John Ennis, Parish Priest
106.	North Wall – Seville Place	V. Rev. Brendan Kealy, Parish Priest
107.	North William Street	V. Rev. Brendan Kealy, Parish Priest
108.	Finglas	V. Rev. Richard Hyland, Parish Priest
109.	Finglas West	V. Rev. Richard Hyland, Parish Priest
110.	Rivermount	V. Rev. Richard Hyland, Parish Priest

APPENDIX – List of Parishes and Parish Trustees grouped by Partnership at 30 September 2026 – continued

	Parish	Name of Parish Trustees
111.	Blackrock	V. Rev. Peter O'Connor, Administrator
112.	Foxrock	V. Rev. Philip Bradley, Parish Priest
113.	Kill-O-The Grange	V. Rev. Michael O'Connor, Administrator
114.	Monkstown	V. Rev. Eugen Rybansky, Administrator
115.	Newtownpark	V. Rev. Philip Bradley, Parish Priest
116.	Greystones	V. Rev. Desmond Hayden, Parish Priest
117.	Kilquade	V. Rev. Desmond Hayden, Parish Priest
118.	Baldoyle	V. Rev. Paul Hampson, Moderator
119.	Bayside	V. Rev. Peter Finnerty, Parish Priest
120.	Howth	V. Rev. Paul Hampson, Moderator
121.	Kilbarrack-Foxfield	V. Rev. Peter Finnerty, Parish Priest
122.	Sutton	V. Rev. Paul Hampson, Moderator
123.	Bluebell	V. Rev. Liam Griffin, OMI, Moderator
124. *	Inchicore (Mary Immaculate)	V. Rev. Liam Griffin, OMI, Moderator
125.	Inchicore (St. Michael's)	V. Rev. Liam Griffin, OMI, Moderator
126.	Francis Street	Rt. Rev. Msgr. Eoin Thynne, Parish Priest
127.	James' Street	Rt. Rev. Msgr. Eoin Thynne, Parish Priest
128.	Meath St. & Merchant's Quay	Rt. Rev. Msgr. Eoin Thynne, Parish Priest
129.	Esker/Doddsboro Adamstown	V. Rev. William O'Shaughnessy, Parish Priest
130.	Lucan	V. Rev. William O'Shaughnessy, Parish Priest
131.	Lucan South	V. Rev. Aidan Kieran, Parish Priest
132.	Kinsealy	V. Rev. Martin Noone, Moderator
133.	Malahide	V. Rev. Martin Noone, Moderator
134.	Portmarnock	V. Rev. Martin Noone, Moderator
135.	Yellow Walls	V. Rev. Martin Noone, Moderator
136.	Celbridge	V. Rev. Philip Curran, Parish Priest
137.	Confey	V. Rev. Gregory O'Brien, Parish Priest
138.	Leixlip	V. Rev. Gregory O'Brien, Parish Priest
139.	Maynooth	V. Rev. Tom Dalzell, Parish Priest
140.	Clonskeagh	V. Rev. Joe Mullan, Moderator
141.	Kilmacud	V. Rev. Joe Mullan, Moderator
142.	Mount Merrion	V. Rev. Joe Mullan, Moderator
143.	Cabra	V. Rev. Paul Thornton, Parish Priest
144.	Cabra West	V. Rev. Paul Thornton, Parish Priest
145.	Navan Road	V. Rev. Liam Ó Cuív, Parish Priest
146. *	Phibsborough	V. Rev. Paschal Scallon C.M., Parish Priest
147.	Travelling People	No Appointment

APPENDIX – List of Parishes and Parish Trustees grouped by Partnership at 30 September 2026 – continued

	Parish	Name of Parish Trustees
148.	Berkeley Road	V. Rev. Kieran McDermott, Administrator
149.	St. Mary's Cathedral	V. Rev. Kieran McDermott, Administrator
150.	Sean McDermott Street	V. Rev. Michael Casey, S.D.B., Administrator
151.	Glendalough	V. Rev. Derek Doyle, Moderator
152.	Rathdrum	V. Rev. Derek Doyle, Moderator
153.	Roundwood	V. Rev. Derek Doyle, Moderator
154.	Ballyboden	V. Rev. Noel Hession, O.S.A., Parish Priest
155.	Ballyroan	V. Rev. Martin Canon Cosgrove, Moderator
156.	Churchtown	V. Rev. Martin Canon Cosgrove, Moderator
157.	Knocklyon	V. Rev. Adrianus Boysala, S.V.D., Parish Priest
158.	Marley Grange	V. Rev. Liam (William) Tracey, O.S.M., Parish Priest
159.	Rathfarnham	V. Rev. Martin Canon Cosgrove, Moderator
160.	Beechwood Avenue	V. Rev. Paul Taylor, Administrator
161.	Harold’s Cross	V. Rev. Alex Conlan, Parish Priest
162. *	Mount Argus	V. Rev. Aidan O'Kane, C.P., Parish Priest (RIP 28/09/2026)
163.	Rathgar	V. Rev. Andrew O’Sullivan, Parish Priest
164.	Rathmines	V. Rev. Andrew O’Sullivan, Parish Priest
165.	Lusk	V. Rev. Kevin Moore, Parish Priest
166.	Rush	V. Rev. Paul Dunne, Parish Priest
167.	Skerries	V. Rev. Melvyn Mullins, Parish Priest
168.	Newcastle	V. Rev. Joseph Ryan, Parish Priest
169.	Saggart	V. Rev. Joseph Ryan, Parish Priest
170.	Sandyford	V. Rev. Aquinas Duffy, Parish Priest
171.	Haddington Road	V. Rev. Enda Cunningham, Parish Priest
172.	Ringsend	V. Rev. Ivan Tonge, Parish Priest
173.	Sandymount	V. Rev. Enda Cunningham, Parish Priest
174.	Brookfield	V. Rev. John Skinnader, CSSp., Parish Priest
175.	Jobstown	V. Rev. John Skinnader, CSSp., Parish Priest
176.	Killinarden	V. Rev. Fintan O’Driscoll, M.S.C., Parish Priest
177.	Springfield	V. Rev. John Skinnader, CSSp., Parish Priest
178.	Ballymun St. Pappin’s	V. Rev. John Dunphy, Parish Priest
179.	Brackenstown	V. Rev. Richard Sheehy, Parish Priest
180.	Donabate	V. Rev. John Bracken, Parish Priest
181.	Rivervalley	V. Rev. John Daly, Parish Priest
182.	Swords	V. Rev. John Daly, Parish Priest

APPENDIX – List of Parishes and Parish Trustees grouped by Partnership at 30 September 2026 – continued

	Parish	Name of Parish Trustees
183.	Castleview/Kilnamanagh	V. Rev. Frank Drescher, Administrator
184.	Kilnamanagh/Castleview	V. Rev. Frank Drescher, Administrator
185.	Tallaght (St. Aengus)	V. Rev. Benedict Moran, O.P., Parish Priest
186.	Tallaght (St. Dominic's)	V. Rev. Donal Roche, O.P., Administrator
187. *	Tallaght (St. Mary's)	V. Rev. Stephen Cummins, O.P., Administrator
188.	Greenhills	V. Rev. Michael Kilkenny, C.S.Sp., Moderator
189. *	Kimmage Manor	V. Rev. Michael Kilkenny, C.S.Sp., Moderator
190.	Templeogue	V. Rev. Patrick McKinley, Parish Priest
191.	Terenure	V. Rev. David Brannigan, Parish Priest
192.	Willington	V. Rev. Patrick McKinley, Parish Priest
193.	Ashford	V. Rev. Liam Canon Rigney, Parish Priest
194.	Kilbride & Barndarrig	V. Rev. Liam Canon Rigney, Parish Priest
195.	Wicklow	V. Rev. Liam Canon Rigney, Parish Priest