

**COMHAIRLE LAIGHEAN C.L.G.**



**TUARASCÁIL**  
**AN**  
**CHÚNTASÓRA**  
**AGUS**  
**CÚNTAISÍ**  
**AIRGID**  
**2018/2019**



**LEINSTER**

***COMHAIRLE LAIGHEAN  
CUMANN LUTHCLEAS GAEL***

***FINANCIAL STATEMENTS FOR THE YEAR  
ENDED  
31<sup>ST</sup> OCTOBER 2019.***



**PADRAIG O LAIGHNEACH**  
***(CISTEOIR COMHAIRLE LAIGHEAN C.L.G.)***

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# COMHAIRLE LAIGHEAN CUMANN LÚTHCHLEAS GAEL

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# COMHAIRLE LAIGHEAN CUMANN LÚTHCHLEAS GAEL

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## COUNCIL AND OTHER INFORMATION

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### COISTE BAINISTÍ

Seamus Ó Bolguir (Cathaoirleach)  
Pádraig Ó Teacháin (Leas Cathaoirleach)  
Padraig Ó Laighneach (Cisteoir)  
Micheál Mac Raghnaill (Rúnai)  
Mairtín Ó hAllúrain (Oifigeach Caidreamh Poiblí)  
Brian Ó Cairbre  
Micheál Ó Maonaigh  
Paschal Mac Faoibhui  
Tomás Ó Sé

### ADDRESS

Leinster GAA Office  
Portlaoise  
Co. Laois

### AUDITORS

O'Connor & Associates  
Chartered Accountants & Statutory Audit Firm  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2

### SOLICITORS

Kelly Caulfield Shaw  
1 Chapterhouse  
Friars Mill Road  
Mullingar  
Co. Westmeath

### BANKERS

Bank of Ireland  
O'Connell Street  
Dublin 1

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# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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## REPORT OF MANAGEMENT COMMITTEE

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Comhairle Laighean Cumann Lúthchleas Gael presents its annual report together with the audited financial statements of the Council for the year ended 31 October 2019.

### 1. PRINCIPAL ACTIVITY

Comhairle Laighean Cumann Lúthchleas Gael is the governing council of the Gaelic Athletic Association in Leinster. The principal activity of the Association is the development and promotion of Gaelic games in Leinster. In addition to developing and promoting games in Leinster, Comhairle Laighean Cumann Lúthchleas Gael is responsible for the operation of the All-Ireland Series in both Hurling and Football in all grades in Leinster.

### 2. RESULTS

The details of the financial results for the year are set out in the Income and Expenditure Account on page 8.

### 3. EVENTS SINCE THE YEAR END

There have been no significant events affecting Comhairle Laighean, Cumann Lúthchleas Gael since the year end.

### 4. ACCOUNTING RECORDS

Management are responsible for ensuring that proper books and accounting records are kept by the Council. Management have appointed appropriate accounting personnel in order to ensure compliance with those requirements. The books and accounting records of the Council are maintained at Leinster GAA Office, Portlaoise, County Laois.

### 5. AUDITORS

The auditors, O'Connor & Associates, Chartered Accountants & Statutory Audit Firm, have expressed their willingness to continue in office.

**Seamus Ó Bolguir**  
(Cathaoirleach)

**Pádraig Ó Laighneach**  
(Cisteoir)

9 January 2020

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# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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## REPORT OF MANAGEMENT COMMITTEE

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The Management Committee is responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law regulations.

Management is required to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the Council as at the financial year end and of the surplus or deficit of the Council for that period. In preparing those financial statements, Management is required to:

- select suitable accounting policies and then 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 reason for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Council will continue in business.

Management is responsible for ensuring that the Council keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Council, enable at any time the assets, liabilities and financial position of the Council to be determined with reasonable accuracy and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Seamus Ó Bolguir**  
(Cathaoirleach)

**Pádraig Ó Laighneach**  
(Cisteoir)

**9 January 2020**

## COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

### INDEPENDENT AUDITORS REPORT

#### Report on the audit of the financial statements

##### Opinion

We have audited the financial statements of Comhairle Laighean, Cumann Lúthchleas Gael for the year ended 31 October 2019 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is FRS 102 The Financial Reporting Standard applicable in the Republic of Ireland, in conjunction with the accounting policies.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Council as at 31 October 2019 and of its surplus for the year then ended; and
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the Republic of Ireland and the accounting policies stated in the financial statements;

##### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Council in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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 opinion.

##### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you were:

- Management's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate: or
- Management have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Council's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.



## COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

### INDEPENDENT AUDITORS REPORT

#### Other information

Management is 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.

In connection with our audit of the financial statements, 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 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.

#### Respective responsibilities of Management Committee and Auditors

##### Responsibilities of Management Committee

As explained more fully in the Management Committee's Responsibilities Statement, Management is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing Comhairle Laighean, Cumann Lúthchleas Gael 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 Council 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 IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](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.

## **COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL**

### **INDEPENDENT AUDITORS REPORT**

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

Our report is made solely to the members of Comhairle Laighean, Cumann Lúthchleas Gael, as a body. Our audit work has been undertaken so that we might state to Comhairle Laighean, Cumann Lúthchleas Gael members 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 to Comhairle Laighean, Cumann Lúthchleas Gael and its' members, as a body, for our audit work, for this report, or for the opinions we have formed.

**O'Connor & Associates  
Chartered Accountants  
& Statutory Audit Firm  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2**

**9 January 2020**

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## INCOME & EXPENDITURE ACCOUNT

	Schedule	31 October 2019 €	31 October 2018 €
<b>Income</b>			
Championship gate receipts	1	5,042,879	5,223,352
Commercial income	2	618,580	696,403
Media coverage		460,000	497,857
Interest		62,431	45,814
Central Council income	3	3,118,756	3,438,159
Other income	4	<u>1,334,242</u>	<u>1,255,286</u>
<b>Total income</b>		<b><u>10,636,888</u></b>	<b><u>11,156,871</u></b>
<b>Expenditure</b>			
Teams' expenses and finalists' grants	5	338,900	349,500
Match expenses	6	1,437,937	1,472,322
Medals and trophies		51,934	42,577
Conference and travel		70,259	82,168
Marketing and development		206,210	199,964
Games development	7	5,836,621	5,597,857
Public liability property insurance		18,000	18,000
Players injury scheme		266,526	278,562
Grants and subscriptions	8	201,896	243,326
Administration and general expenses	9	681,289	681,515
Depreciation		<u>42,802</u>	<u>44,885</u>
<b>Total expenditure</b>		<b><u>9,152,374</u></b>	<b><u>9,010,676</u></b>
<b>Operating surplus</b>		<b>1,484,514</b>	<b>2,146,195</b>
Grants received from Ard Comhairle CLG		<u>850,000</u>	<u>850,000</u>
		2,334,514	2,996,195
Grants for county development and training centres	10	(355,000)	(361,172)
Grants for development of club and school's grounds and facilities	11	<u>(1,297,008)</u>	<u>(1,063,900)</u>
<b>Net surplus for the year</b>		<b>682,506</b>	<b>1,571,123</b>
Transfer to Capital Development Fund		<u>(500,000)</u>	<u>(1,000,000)</u>
<b>Amount transferred to General and Accident Funds</b>		<b><u>182,506</u></b>	<b><u>571,123</u></b>

Seamus Ó Bolgair  
(Cathaoirleach)

Pádraig Ó Laighneach  
(Cisteoir)

9 January 2020

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## COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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### BALANCE SHEET

	Notes	31 October 2019 €	31 October 2018 €
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment	4	<u>1,280,422</u>	<u>1,319,481</u>
<b>CURRENT ASSETS</b>			
Receivables and prepayments	5	2,644,992	2,353,897
Cash and cash equivalents	6	<u>6,319,254</u>	<u>5,684,549</u>
		8,964,246	8,038,446
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(2,475,119)</u>	<u>(2,270,884)</u>
<b>NET CURRENT ASSETS</b>		<u>6,489,127</u>	<u>5,767,562</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,769,549</u>	<u>7,087,043</u>
<b>RESERVES</b>			
General and Accidents funds	8	5,769,549	5,587,043
Capital Development fund	8	<u>2,000,000</u>	<u>1,500,000</u>
		<u>7,769,549</u>	<u>7,087,043</u>

**Seamus Ó Bolguir**  
(Cathaoirleach)

**Pádraig Ó Laighneach**  
(Cisteoir)

9 January 2020

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# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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## NOTES TO THE FINANCIAL STATEMENTS

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### 1. Statement of compliance

These financial statements comprising the Income and Expenditure Account, the Balance Sheet and the related notes constitute the financial statements of Comhairle Laighean, Cumann Lúthchleas Gael for the financial year ended 31 October 2019. The financial statements have been prepared in compliance with the accounting policies noted below and the Financial Reporting Standard 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland" ("FRS 102").

Comhairle Laighean, Cumann Lúthchleas Gael is considered to be a public benefit entity.

### 2. Accounting policies

#### a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with the historical cost convention, the accounting policies noted below and FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. The financial statements are stated in Euro which is the functional currency of Comhairle Laighean, Cumann Lúthchleas Gael.

#### b. Gate receipts

Gate receipts represent ticket sales in the period.

#### c. Income

Income is stated gross of direct deductible costs, unless otherwise stated in the schedules to the financial statements.

#### d. Other activities

Comhairle Laighean acts as an intermediary for the collection of certain monies on behalf of other units of the Cumann Luthcleas Gael, which are not reflected in the income and expenditure account.

#### e. Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost/officer's valuation less accumulated depreciation.

Depreciation is calculated to write off property, plant and equipment over their expected useful lives. There is a full year's depreciation charged in the year of addition and none in the year of disposal. The rates applied are as follows:

Land and Buildings	2% per annum
Machinery	20% per annum
Furniture and Equipment	20% per annum

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# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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## NOTES TO THE FINANCIAL STATEMENTS

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### 2. Accounting policies (continued)

#### f. Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short-term deposits with an original maturity date of three months or less. Bank overdrafts are shown within borrowings in current and non-current liabilities.

#### g. Financial assets

Basic financial assets, including other receivables and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Such assets are subsequently carried at amortised cost using the effective interest method.

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

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised the 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 not previously been recognised. The impairment reversal is recognised in income or expenditure.

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

#### h. Other financial assets

Other financial assets including trade receivables for goods sold to customers on short-term credit are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of impairment.

#### i. Other financial liabilities

Trade payables are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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## NOTES TO THE FINANCIAL STATEMENTS

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### 2. Accounting policies (continued)

#### j. Capital grants

Grants relating to property, plant and equipment are treated as deferred credits and are amortised to the income and expenditure account annually over the period of depreciation of the corresponding assets. Revenue grants are credited to the income and expenditure account when receivable.

### 3. Critical accounting estimates and judgements

The Management Committee makes judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources in the application of the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are considered to be reasonable under the circumstances. Actual results may differ from the estimates.

#### *Critical judgments*

Management is of the opinion that there are no critical judgements (other than those involving estimates) that have a significant effect on the amounts recognised in the financial statements.

#### *Key sources of estimation uncertainty*

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### *Useful economic lives of property, plant and equipment*

The Council depreciates the property, plant and equipment over their estimated useful lives after taking account of their estimated residual values. The estimated useful life reflects management's estimate of the period that the Council intends to derive future economic benefits from the use of the Council's property, plant and equipment. The residual value reflects management's estimated amount that the Council would currently obtain from the disposal of the asset, after deducting the estimated costs of disposal, as if the asset were already of the age and in the condition expected at the end of its useful life. Changes in the expected level of usage and technological developments could affect the economic life, useful life and the residual values of these assets which could then consequentially impact future depreciation charges. See note 4 for the carrying amount of property, plant and equipment.

#### *Impairment of other receivables*

The Council assesses its loans and receivables on a continuous basis for any objective evidence of impairment by considering factors, including the ageing profile, the creditworthiness and the past collection history of each receivable. If the financial conditions of these receivables were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. See note 5 for the carrying amount of other receivables.

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## COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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### NOTES TO THE FINANCIAL STATEMENTS

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#### 4. FIXED ASSETS

<u>Current year</u>	<b>Land &amp; Buildings</b>	<b>Machinery</b>	<b>Furniture and Equipment</b>	<b>Total</b>
	€	€	€	€
<b>Cost or Valuation</b>				
At 31 October 2018	3,370,787	98,892	750,796	4,220,475
Additions	-	-	4,727	4,727
Disposals	-	(2,460)	-	(2,460)
At 31 October 2019	<u>3,370,787</u>	<u>96,432</u>	<u>755,523</u>	<u>4,222,742</u>
<b>Accumulated depreciation</b>				
At 31 October 2018	2,080,787	82,008	738,199	2,900,994
Charge for the year	30,000	5,300	7,502	42,802
Disposals	-	(1,476)	-	(1,476)
At 31 October 2019	<u>2,110,787</u>	<u>85,832</u>	<u>745,701</u>	<u>2,942,320</u>
<b>Net book value</b>				
At 31 October 2019	<u>1,260,000</u>	<u>10,600</u>	<u>9,822</u>	<u>1,280,422</u>
At 31 October 2018	<u>1,290,000</u>	<u>16,884</u>	<u>12,597</u>	<u>1,319,481</u>

#### 5. DEBTORS

	<b>2019</b>	<b>2018</b>
	€	€
Debtors and prepayments	277,599	323,840
Amounts due from GAA units	600,470	471,585
Amounts due from Central Council	<u>1,766,923</u>	<u>1,558,472</u>
	<u>2,644,992</u>	<u>2,353,897</u>

#### Amounts recoverable after more than one year

Prepayments in the amount of €180,852 are recoverable over a period of 3 years and 2 months.

#### 6. CASH AND CASH EQUIVALENTS

	<b>2019</b>	<b>2018</b>
	€	€
Cash at bank and in hand	<u>6,319,254</u>	<u>5,684,549</u>

The carrying amount of these assets approximates their fair value.



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# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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## NOTES TO THE FINANCIAL STATEMENTS

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<b>7. CREDITORS</b>	<b>2019</b>	<b>2018</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Creditors and accruals	536,689	473,323
Amounts owed to GAA units	1,641,904	1,498,999
Amounts owed to Central Council	<u>296,526</u>	<u>298,562</u>
	<u>2,475,119</u>	<u>2,270,884</u>

### *Trade payables*

The carrying amounts of trade payables approximate their fair value largely due to the short-term maturities and nature of these instruments. The repayment terms of trade payables vary between on demand and 90 days. No interest is payable on trade payables.

### *Accruals*

The terms of the accruals are based on underlying contracts.

### *Taxes and social welfare costs*

Taxes and social welfare costs are subject to the terms of the relevant legislation. Interest accrues on late payments. No interest was due at the financial year end date.

### *Amount due to related public benefit entities*

The amount due to related public benefit entities are unsecured, interest free and are repayable on demand.

<b>8. GENERAL AND ACCIDENTS FUNDS</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Funds at the beginning of the year	5,587,043	5,015,920
Surplus for the year	<u>182,506</u>	<u>571,123</u>
Funds at year end	<u>5,769,549</u>	<u>5,587,043</u>

<b>CAPITAL DEVELOPMENT FUND</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
At the beginning of the year	1,500,000	500,000
Transferred in the year	<u>500,000</u>	<u>1,000,000</u>
Total reserves at year end	<u>2,000,000</u>	<u>1,500,000</u>

The capital development fund is in place to assist counties in the development of facilities locally.

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# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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## NOTES TO THE FINANCIAL STATEMENTS

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### 9. FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the Council required under section 11 of FRS 102 is as follows:

	2019	2018
	€	€
<i>Financial assets that are debt instruments</i>		
<i>Measured at amortised cost</i>		
Other receivables	277,599	323,840
Cash and cash equivalents	6,319,254	5,684,549
Amounts due from GAA units	600,470	471,585
Amounts due from Central Council	<u>1,766,923</u>	<u>1,558,472</u>
<i>Financial liabilities at amortised cost</i>		
Trade payables and accruals	536,689	473,323
Amounts due to GAA units	1,641,904	1,498,999
Amounts due to Central Council	<u>296,526</u>	<u>298,562</u>

### 10. TAXATION

The Council is exempt from income tax under the provisions of the Taxes Consolidation Act 1997.

### 11. POST BALANCE SHEET EVENTS

There were no significant events affecting Comhairle Laighean subsequent to the balance sheet date.

### 12. CONTINGENT LIABILITY

There were no contingent liabilities at the year end.

### 13. CAPITAL COMMITMENTS

There were no capital commitments at the year end.

### 14. PRIOR YEAR COMPARATIVES

The comparative figures for the prior year have been regrouped/reclassified for the purposes of consistency and comparability.

### 15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by Coiste Bainisti on behalf of Comhairle Laighean on 9 January 2020.

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## SCHEDULES TO THE FINANCIAL STATEMENTS

<b>Schedule 1</b>		<b>2019</b>	
<b>Championship 2019 Gate receipts</b>		<b>€</b>	
11 May Carlow	SFC	37,365	
11 May Kilkenny	SHC	142,105	
12 May Navan	SFC	84,530	
12 May Wexford	SFC	15,420	
12 May Galway	SHC	92,230	
19 May Dublin	SHC	101,023	
19 May Carlow	SHC	68,230	
25 May Portlaoise	SFC X 2	174,055	
26 May Tullamore	SFC X 2	112,886	
26 May Galway	SHC	160,980	
2 June Carlow	SHC	30,503	
2 June Tullamore	SFC Replay	42,020	
8 June Wexford	SHC	90,470	
9 June Kilkenny	SHC	227,235	
15 June Wexford	SHC	194,655	
15 June Dublin	SHC	88,675	
9 June Croke Park	SFC X 2	659,140	
Leinster Hurling Final	SHC	1,133,825	
Leinster Football Final	SFC	986,760	
Other Championship Matches		486,644	
Accident Tournament Gates		<u>114,128</u>	
		<u>5,042,879</u>	
<b>Schedule 2</b>		<b>2019</b>	<b>2018</b>
<b>Commercial income</b>		<b>€</b>	<b>€</b>
Share of Association sponsorship		350,000	350,000
Other sponsorships		206,000	281,000
Programmes		<u>62,580</u>	<u>65,403</u>
		<u>618,580</u>	<u>696,403</u>
<b>Schedule 3</b>		<b>2019</b>	<b>2018</b>
<b>Central Council Income</b>		<b>€</b>	<b>€</b>
Cul camps		-	72,784
Provincial secretary grant		15,000	15,000
Bursary grants		30,000	30,000
Coaching and games development		<u>3,073,756</u>	<u>3,320,375</u>
		<u>3,118,756</u>	<u>3,438,159</u>

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## COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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### SCHEDULES TO THE FINANCIAL STATEMENTS

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<b>Schedule 4</b>	<b>2019</b>	<b>2018</b>
<b>Other Income</b>	<b>€</b>	<b>€</b>
Affiliation fees	1,212	658
Fines	1,400	4,500
Contributions from County Boards and 3 <sup>rd</sup> parties	1,331,894	1,246,893
(Loss) / Gain on disposal of fixed asset	(384)	3,000
Sundry receipts	<u>120</u>	<u>235</u>
	<u>1,334,242</u>	<u>1,255,286</u>
<b>Schedule 5</b>	<b>2019</b>	<b>2018</b>
<b>Teams' expenses and finalist grants</b>	<b>€</b>	<b>€</b>
Carlow	20,750	19,500
Dublin	36,750	43,250
Galway	19,000	18,000
Kildare	26,250	28,500
Kilkenny	38,250	25,750
Laois	21,000	24,000
Longford	11,750	13,500
Louth	11,950	10,750
Meath	25,500	22,750
Offaly	19,950	25,250
Westmeath	13,500	21,500
Wexford	31,500	27,000
Wicklow	8,500	16,000
Antrim	5,000	7,000
Down	3,000	2,000
Accident tournament	<u>46,250</u>	<u>44,750</u>
	<u>338,900</u>	<u>349,500</u>
<b>Schedule 6</b>	<b>2019</b>	<b>2018</b>
<b>Match expenses</b>	<b>€</b>	<b>€</b>
Croke Park games	717,497	639,693
Rent and match expenses	337,416	400,193
Stewards and catering	24,923	61,115
Referees' expenses	133,278	112,671
Medical personnel	20,195	19,365
Gardaí and security	81,596	107,189
Ticket commission	106,879	110,222
Other expenses	<u>16,153</u>	<u>21,874</u>
	<u>1,437,937</u>	<u>1,472,322</u>

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## SCHEDULES TO THE FINANCIAL STATEMENTS

<b>Schedule 7</b>		
<b>Games development</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Games promotion officers	3,067,134	2,819,963
Games promotion officer's expenses	229,532	239,954
Cul Camps	-	61,723
Academies – County Boards	330,000	330,000
Hurling development projects	160,000	160,000
Primary schools	35,000	35,000
Secondary level	196,864	220,520
Third level colleges	407,538	399,911
Coaching development projects	833,819	763,347
Provincial games development officers	302,759	286,302
Dublin coaching project	239,700	239,700
Games for All	8,157	10,423
Twinning European & Australasia GAA Board	30,641	25,515
Scor	(4,523)	1,990
Feile na nGael	-	3,509
	<u>5,836,621</u>	<u>5,597,857</u>
<b>Schedule 8</b>		
<b>Grants and Subscriptions</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Counties administration grants	150,000	150,000
Hardship grants	24,000	46,500
Leinster Handball Council	9,500	9,500
Gaeltacht scholarships	12,240	12,240
Presentations and functions	1,156	12,086
Leinster inter-firms league	1,000	1,000
Leinster Camogie Board	1,000	1,000
Cluichi Corr	2,000	2,000
Special Grants	-	8,000
Cumann Peile na mBan	1,000	1,000
	<u>201,896</u>	<u>243,326</u>

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## COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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### SCHEDULES TO THE FINANCIAL STATEMENTS

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<b>Schedule 9</b>	<b>2019</b>	<b>2018</b>
<b>Administration and General Expenses</b>	<b>€</b>	<b>€</b>
Staff costs	483,129	486,296
Postage and telephone	34,659	35,796
Printing and stationery	38,425	33,405
Accountancy and consultancy fees	28,696	43,997
Bank interest and charges	6,570	5,630
Rates	9,787	12,896
Repairs and maintenance	49,457	30,784
Light, heat, and cleaning	30,566	32,351
Sundry expenses	<u>-</u>	<u>360</u>
	<b><u>681,289</u></b>	<b><u>681,515</u></b>

<b>Schedule 10</b>	<b>2019</b>	<b>2018</b>
<b>Grants for County Grounds</b>	<b>€</b>	<b>€</b>
Louth	275,000	-
Carlow	20,000	-
Westmeath	30,000	-
Longford	-	200,000
Laois	-	150,000
Offaly	<u>30,000</u>	<u>11,172</u>
	<b><u>355,000</u></b>	<b><u>361,172</u></b>

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## COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

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### SCHEDULES TO THE FINANCIAL STATEMENTS

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<b>Schedule 11</b>	<b>2019</b>	<b>2018</b>
<b>Grants for Improvement of Grounds and Handball Courts</b>	<b>€</b>	<b>€</b>
Dublin	224,000	207,000
Carlow	23,300	56,000
Kildare	205,700	185,500
Kilkenny	76,900	37,100
Laois	51,500	80,500
Longford	17,000	15,000
Louth	94,000	16,000
Meath	198,800	172,700
Offaly	77,400	34,300
Westmeath	69,300	33,300
Wexford	113,400	99,500
Wicklow	<u>55,300</u>	<u>40,300</u>
	1,206,600	977,200
<b>Schools and Colleges</b>	<u>90,408</u>	<u>86,700</u>
	<u>1,297,008</u>	<u>1,063,900</u>

## Leinster GAA Development Grants 2019

COUNTY	CLUB	ALLOCATION
Carlow	Ballinkillen	€3,500.00
Carlow	Clonmore	€6,000.00
Carlow	Eire Og.	€6,000.00
Carlow	Fighting Cocks	€3,000.00
Carlow	Mount Leinster Rangers	€2,000.00
Carlow	Old Leighlin	€1,600.00
Carlow	Palatine	€1,200.00
		<b>€23,300.00</b>

COUNTY	CLUB	ALLOCATION
Dublin	Ballyboden St. Enda's	€50,000.00
Dublin	Clontarf	€ 20,000.00
Dublin	Faughs	€ 15,500.00
Dublin	O'Dwyers	€50,000.00
Dublin	Raheny	€ 11,000.00
Dublin	Round Towers	€10,000.00
Dublin	St. James Gaels	€2,500.00
Dublin	St. Maur's	€50,000.00
Dublin	St. Patrick's, Donabate	€15,000.00
		<b>€224,000.00</b>



COUNTY	CLUB	ALLOCATION
Kildare	Allenwood	€9,000.00
Kildare	Ballymore Eustace	€7,500.00
Kildare	Cappagh	€10,000.00
Kildare	Carbury	€14,000.00
Kildare	Clane	€2,200.00
Kildare	Clogherinkoe	€6,000.00
Kildare	Coill Dubh	5,500.00
Kildare	Johnstownbridge	€15,000.00
Kildare	Kilcock	€30,000.00
Kildare	Kilcullen	2,000.00
Kildare	Moorefield	€5,000.00
Kildare	Nurney	€5,000.00
Kildare	Robertstown	€4,500.00
Kildare	Straffan	€6,000.00
Kildare	St. Kevin's	€15,000.00
Kildare	St. Mary's, Leixlip	€50,000.00
Kildare	Suncroft	€7,000.00
Kildare	Two Mile House	€12,000.00
		<b>€205,700.00</b>

COUNTY	CLUB	ALLOCATION
Kilkenny	Ballyhale Shamrocks	€14,000.00
Kilkenny	Dicksboro	€2,000.00
Kilkenny	Kilmaganny	€6,500.00
Kilkenny	Emeralds	€1,500.00
Kilkenny	Fenian's	€1,200.00
Kilkenny	Glenmore	€1,200.00
Kilkenny	Graigue Ballycallan	€2,500.00
Kilkenny	Graiguenamanagh	€5,000.00
Kilkenny	John Lockes	€2,000.00
Kilkenny	Piltown	€11,000.00
Kilkenny	Slieverue	€4,000.00
Kilkenny	St. Patrick's, Ballyraggett	€5,000.00
Kilkenny	Talbots Inch Handball	€2,500.00
Kilkenny	Thomastown	€2,000.00
Kilkenny	Tullaroan	€9,000.00
Kilkenny	Tullagher Rosbercon	€4,500.00
Kilkenny	Windgap	€3,000.00
		<b>€76,900.00</b>

COUNTY	CLUB	ALLOCATION
Laois	Arles Killeen	€5,000.00
Laois	Arles Kilcruise	€2,000.00
Laois	Ballinakill	€3,000.00
Laois	Borris-in-Ossory	€3,000.00
Laois	Colt	€2,500.00
Laois	Kilcavan	€8,000.00
Laois	Mountrath	€1,000.00
Laois	O'Dempsey's	€1,000.00
Laois	Portarlinton	€3,000.00
Laois	Portlaoise	€11,000.00
Laois	Rathdowney	€6,000.00
Laois	Rosenallis	€1,000.00
Laois	The Heath	€5,000.00
		<b>€51,500.00</b>

COUNTY	CLUB	ALLOCATION
Longford	Ballymore	€11,500.00
Longford	Legan Sarsfields	€4,000.00
Longford	St. Colmba's, Mullinalaghta	€1,500.00
		<b>€17,000.00</b>

COUNTY	CLUB	ALLOCATION
Louth	Ardee St. Mary's	€2,000.00
Louth	Dowdallshill	€5,000.00
Louth	Dundalk Gaels	€8,000.00
Louth	Glyde Rangers	€31,200.00
Louth	Hunterstown Rovers	€11,000.00
Louth	Naomh Mairtin	€2,600.00
Louth	Newtown Blues	€10,000.00
Louth	Roche Emmetts	€2,200.00
Louth	St. Oliver Plunkett's	€15,000.00
Louth	St. Patrick's G.F.C.	€6,000.00
Louth	Stabannon Parnells	€1,000.00
		<b>€94,000.00</b>

COUNTY	CLUB	ALLOCATION
Meath	Ballivor	€11,000.00
Meath	Blackhall Gaels	€4,000.00
Meath	Bective	€3,000.00
Meath	Boardsmill	€1,500.00
Meath	Carnaross	€14,500.00
Meath	Clann na nGael	€3,500.00
Meath	Clonard	€5,000.00
Meath	Cortown	€2,000.00
Meath	Donaghmore/Ashbourne	€2,100.00
Meath	Drumconrath	€21,000.00
Meath	Duleek Bellewstown	€12,700.00
Meath	Dunboyne	€6,000.00
Meath	Dunsany	€4,800.00
Meath	Dunshaughlin	€1,000.00
Meath	Gaeil Colmcille	€1,000.00
Meath	Kildalkey	€10,500.00
Meath	Kilskrye	€1,000.00
Meath	Longwood	€1,000.00
Meath	Meath Hill	€1,000.00
Meath	Moynalvey	€6,500.00
Meath	Na Fianna	€8,000.00
Meath	Navan O'Mahony's	€9,300.00
Meath	Nobber	€25,000.00
Meath	St. Colmcille's	€3,600.00
Meath	St. Mary's, Donore	€7,000.00
Meath	St. Michael's	€1,000.00
Meath	St. Ultan's	€8,700.00
Meath	St. Vincent's	€1,400.00
Meath	Simonstown Gaels	€5,000.00
Meath	Skyrne	€3,000.00
Meath	Slane G.F.C.	€3,000.00
Meath	Summerhill	€1,900.00
Meath	Trim	€1,500.00
Meath	Walterstown	€1,000.00
Meath	Wolfe Tones	€6,300.00
		<b>€198,800.00</b>

COUNTY	CLUB	ALLOCATION
Offaly	Ballinagar	€7,000.00
Offaly	Ballinamere	€19,000.00
Offaly	Birr	€4,000.00
Offaly	Carrig & Riverstown	€5,400.00
Offaly	Coolderry	€1,000.00
Offaly	Doon	€5,000.00
Offaly	Drumcullen	€15,000.00
Offaly	Edenderry	€13,000.00
Offaly	Kilclonfert	€2,000.00
Offaly	Kilcormac-Killoughey	€4,800.00
Offaly	Rhode	€1,200.00
		<b>€77,400.00</b>

COUNTY	CLUB	ALLOCATION
Westmeath	Castletown Geoghegan	€3,000.00
Westmeath	Caulry	€2,000.00
Westmeath	Loughlene Gaels	€4,000.00
Westmeath	Maryland	€1,000.00
Westmeath	Milltownpass	€7,300.00
Westmeath	Moate All Whites	€1,000.00
Westmeath	Shandonagh	€40,000.00
Westmeath	The Downs	€10,000.00
Westmeath	Turin H.C.	€1,000.00
		<b>€69,300.00</b>

COUNTY	CLUB	ALLOCATION
Wexford	Adamstown	€14,000.00
Wexford	Askamore	€50,000.00
Wexford	Ferns St. Aidan's	€13,500.00
Wexford	Glynn Barntown	€8,500.00
Wexford	Kilmore	€3,300.00
Wexford	Oulart the Ballagh	€7,600.00
Wexford	St. Fintan's	€12,500.00
Wexford	St. Martin's	€4,000.00
		<b>€113,400.00</b>

COUNTY	CLUB	ALLOCATION
Wicklow	Arklow Geraldines, Ballymoney	€50,000.00
Wicklow	Kiltegan	€1,000.00
Wicklow	An Tochar	€2,000.00
Wicklow	Rathnew	€2,300.00
		<b>€55,300.00</b>

**Total: €1,206.600.00**

<b>EDUCATIONAL SECTOR 2019</b>		
Carlow	Carlow Town H.C.	€ 4,908.00
Carlow	Knockbeg College	€ 7,000.00
Dublin	Ardcoil Ris C.B.S.	€ 15,000.00
Dublin	U.C.D.	€ 20,000.00
Laois	Portlaoise College	€ 20,000.00
Meath	Our Lady of Mercy Junior Sch.	€ 10,000.00
Meath	St. Oliver N.S., Kilcloon	€ 2,500.00
Offaly	Birr C.S.	€ 5,000.00
Westmeath	Col. Mhuire, Mullingar	€ 6,000.00
	<b>Total</b>	<b>€ 90,408.00</b>



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