

TUARASCÁIL AN CHÚNTASÓRA AGUS

CÚNTAISÍ AIRGID

2020/2021

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



LEINSTER

Comhairle Laighean
Cumann Lúthchleas Gael
Report and Financial Statements
For the period ended
30 September 2021

COMHAIRLE LAIGHEAN CUMANN LÚTHCHLEAS GAEL

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COMHAIRLE LAIGHEAN CUMANN LÚTHCHLEAS GAEL

COUNCIL AND OTHER INFORMATION

COISTE BAINISTÍ

Pádraig Ó Teacháin (Cathaoirleach)
Derec Ceannt (Leas Cathaoirleach)
Colm O’Fionnagain (Cisteoir)
Micheál Mac Raghnaill (Rúnaí)
Padraig Ó Laighneach (Ofigeach Caidreamh Poiblí)
Máirtín O’Broin
Fiontan Ó Fainin
Micheál Mac Aodh
Micheál Ó Faolain
Barra Ó hÍci
Labhras Ó Curtin
Albert Ó Cuanaigh
Micheál Ó Saomhar
Micheál Ó Duigeannáin
Micheál Ó Mairtín

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

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

REPORT OF MANAGEMENT COMMITTEE

Comhairle Laighean Cumann Lúthchleas Gael presents its annual report together with the audited financial statements of the Council for the period ended 30 September 2021.

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 11 month period to 30 September 2021 are set out in the Income and Expenditure Account on page 8. The comparative period is for 12 months to 31 October 2020.

The Management Committee are continuing to actively monitor and mitigate the effects of COVID-19 on the Management Committees activities. The pandemic is likely to continue to have an impact on the performance of the Committee in the next financial year.

3. EVENTS SINCE THE PERIOD END

There were no significant events affecting Comhairle Laighean, Cumann Lúthchleas Gael subsequent to the balance sheet date that would have a material impact on the amounts or disclosures in the financial statements.

4. PRINCIPAL RISKS AND UNCERTAINTIES

Comhairle Laighean, Cumann Lúthchleas Gael will continue to consider the risks, challenges and implications associated with Covid-19.

5. 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.

6. AUDITORS

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

Pádraig Ó Teacháin
(Cathaoirleach)

Colm O'Fionnagain
(Cisteoir)

DATE

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

REPORT OF MANAGEMENT COMMITTEE

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.

Pádraig Ó Teacháin
(Cathaoirleach)

Colm O'Fionnagain
(Cisteoir)

DATE

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 period ended 30 September 2021 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 30 September 2021 and of its surplus for the period 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.

Emphasis of matter

We draw attention to Note 11 of the financial statements, which describes the impact on the Going Concern assumption of COVID-19. Our opinion is not modified in respect of this matter.

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. 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**

DATE

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

INCOME & EXPENDITURE ACCOUNT

	Schedule	11 month period ended 30 September 2021 €	12 month period ended 31 October 2020 €
Income			
Championship gate receipts	1	1,463,680	335,277
Commercial income	2	283,000	-
Media coverage		250,000	-
Interest		65,740	67,995
Central Council income	3	1,795,996	1,387,280
Other income	4	261,483	1,009,649
Government funding		<u>1,828,446</u>	<u>1,060,340</u>
Total income		<u>5,948,345</u>	<u>3,860,541</u>
Expenditure			
Teams' expenses and finalists' grants	5	-	117,250
Match expenses	6	371,399	135,384
Medals and trophies		21,845	5,314
Conference and travel		9,552	56,778
Marketing and development		23,526	13,923
Games development	7	3,796,839	4,031,745
Public liability property insurance		15,000	18,000
Players injury scheme		82,323	-
Grants and subscriptions	8	167,300	220,858
Administration and general expenses	9	478,962	545,149
Depreciation		<u>39,508</u>	<u>42,643</u>
Total expenditure		<u>5,006,254</u>	<u>5,187,044</u>
Operating surplus/(deficit)		942,091	(1,326,503)
Grants received from Ard Comhairle CLG		-	-
		942,091	(1,326,503)
Grants for county development and training centres	10	-	-
Grants for development of club and school's grounds and facilities	11	<u>(20,000)</u>	<u>(70,600)</u>
Net surplus/(deficit) for the period		922,091	(1,397,103)
Transfer to Capital Development Fund		-	-
Amount transferred to General and Accident Funds		<u>922,091</u>	<u>(1,397,103)</u>

Pádraig Ó Teacháin
(Cathaoirleach)

Colm O'Fionnagain
(Cisteoir)

DATE

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

BALANCE SHEET

	Notes	30 September 2021 €	31 October 2020 €
NON CURRENT ASSETS			
Property, plant and equipment	4	<u>1,208,244</u>	<u>1,247,752</u>
CURRENT ASSETS			
Receivables and prepayments	5	1,724,025	1,851,391
Cash and cash equivalents	6	<u>5,154,526</u>	<u>4,693,603</u>
		6,878,551	6,544,994
CREDITORS			
Amounts falling due within one year	7	<u>(792,258)</u>	<u>(1,420,300)</u>
NET CURRENT ASSETS		<u>6,086,293</u>	<u>5,124,694</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,294,537</u>	<u>6,372,446</u>
RESERVES			
General and Accidents funds	8	<u>5,294,537</u>	<u>4,372,446</u>
Capital Development fund	8	<u>2,000,000</u>	<u>2,000,000</u>
		<u>7,294,537</u>	<u>6,372,446</u>

Pádraig Ó Teacháin
(Cathaoirleach)

Colm O'Fionnagain
(Cisteoir)

DATE

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

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 period ended 30 September 2021. 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 Lúthchleas 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

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

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.

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

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 going concern as discussed in Note 11 and 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 period 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.

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

4. FIXED ASSETS

	Land & Buildings €	Machinery €	Furniture and Equipment €	Total €
Cost or Valuation				
At 31 October 2020	3,370,787	96,432	747,653	4,214,872
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 September 2021	<u>3,370,787</u>	<u>96,432</u>	<u>747,653</u>	<u>4,214,872</u>
Accumulated depreciation				
At 31 October 2020	2,140,787	91,132	735,201	2,967,120
Charge for the year	30,000	5,300	4,208	39,508
Disposals	-	-	-	-
At 30 September 2021	<u>2,170,787</u>	<u>96,432</u>	<u>739,409</u>	<u>3,006,628</u>
Net book value				
At 31 October 2020	<u>1,230,000</u>	<u>5,300</u>	<u>12,452</u>	<u>1,247,752</u>
At 30 September 2021	<u>1,200,000</u>	<u>-</u>	<u>8,244</u>	<u>1,208,244</u>

5. DEBTORS

	2021 €	2020 €
Debtors and prepayments	209,751	825,890
Amounts due from GAA units	1,352,723	537,933
Amounts due from Central Council	<u>161,551</u>	<u>487,568</u>
	<u>1,724,025</u>	<u>1,851,391</u>

Amounts recoverable after more than one year

Prepayments in the amount of €198,643 are recoverable over a period of 3 years and 2 months.

6. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash at bank and in hand	<u>5,154,526</u>	<u>4,693,603</u>

The carrying amount of these assets approximates their fair value.

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

7. CREDITORS	2021	2020
Amounts falling due within one year	€	€
Creditors and accruals	471,813	699,506
Amounts owed to GAA units	193,884	424,268
Amounts owed to Central Council	<u>126,561</u>	<u>296,526</u>
	<u>792,258</u>	<u>1,420,300</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 period 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.

8. GENERAL AND ACCIDENTS FUNDS	2021	2020
	€	€
Funds at the beginning of the year	4,372,446	5,769,549
Surplus/(loss) for the year	<u>922,091</u>	<u>(1,397,103)</u>
Funds at year end	<u>5,294,537</u>	<u>4,372,446</u>

CAPITAL DEVELOPMENT FUND	2021	2020
	€	€
At the beginning of the year	2,000,000	2,000,000
Transferred in the year	<u>-</u>	<u>-</u>
Total reserves at year end	<u>2,000,000</u>	<u>2,000,000</u>

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

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

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:

	2021	2020
	€	€
<i>Financial assets that are debt instruments</i>		
<i>Measured at amortised cost</i>		
Other receivables	209,751	825,890
Cash and cash equivalents	5,154,526	4,693,603
Amounts due from GAA units	1,352,723	537,933
Amounts due from Central Council	<u>161,551</u>	<u>487,568</u>
<i>Financial liabilities at amortised cost</i>		
Trade payables and accruals	471,813	699,505
Amounts due to GAA units	193,884	424,268
Amounts due to Central Council	<u>126,561</u>	<u>296,526</u>

10. TAXATION

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

11. GOING CONCERN

Comhairle Laighean, Cumann Lúthchleas Gael has considered the appropriateness of the going concern assumption and have reviewed the activity projections for at least 12 months from the date of approval of the financial statements. Comhairle Laighean, Cumann Lúthchleas Gael consider it appropriate to prepare the financial statements on a going concern basis.

The Management Committee are continuing to actively monitor and mitigate the effects of COVID-19 on Comhairle Laighean's activities. The pandemic is likely to continue to have an impact on the performance of Comhairle Laighean in the next financial year.

12. EVENTS SINCE THE PERIOD END

There were no significant events affecting Comhairle Laighean, Cumann Lúthchleas Gael subsequent to the balance sheet date that would have a material impact on the amounts or disclosures in the financial statements.

13. CONTINGENT LIABILITY

There were no contingent liabilities at the period end.

14. CAPITAL COMMITMENTS

There were no capital commitments at the period end.

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

15. PRIOR YEAR COMPARATIVES

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

16. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by Coiste Bainistí on behalf of Comhairle Laighean on 22 December 2021.

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

	11 month period end 2021	12 month period end 2020
Schedule 1		
Championship Gate receipts	€	€
Senior Championship Matches	1,372,050	-
Other Championship Matches	91,630	228,890
Accident Tournament Gates	-	<u>106,387</u>
	<u>1,463,680</u>	<u>335,277</u>
	11 month period end 2021	12 month period end 2020
Schedule 2		
Commercial income	€	€
Share of Association sponsorship	250,000	-
Other sponsorships	<u>33,000</u>	-
	<u>283,000</u>	-
	11 month period end 2021	12 month period end 2020
Schedule 3		
Central Council Income	€	€
Provincial secretary grant	13,750	15,000
Sport Ireland Intercounty Championship Funding	341,000	75,000
Coaching and games development	<u>1,441,246</u>	<u>1,297,280</u>
	<u>1,795,996</u>	<u>1,387,280</u>
	11 month period end 2021	12 month period end 2020
Schedule 4		
Other Income	€	€
Affiliation fees	1,206	648
Fines	800	2,300
Contributions from County Boards and 3 rd parties	259,227	1,006,701
Sundry receipts	<u>250</u>	-
	<u>261,483</u>	<u>1,009,649</u>

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

	11 month period end 2021	12 month period end 2020
Schedule 5		
Teams' expenses and finalist grants	€	€
Carlow	-	7,750
Dublin	-	9,250
Kildare	-	5,250
Kilkenny	-	6,750
Laois	-	8,250
Longford	-	4,250
Louth	-	3,750
Meath	-	5,250
Offaly	-	6,750
Westmeath	-	4,500
Wexford	-	6,000
Wicklow	-	4,000
Accident tournament	-	<u>45,500</u>
	-	<u>117,250</u>
	11 month period end 2021	12 month period end 2020
Schedule 6		
Match expenses	€	€
Croke Park games	258,927	-
Rent and match expenses	-	49,160
Stewards and catering	-	835
Referees' expenses	27,129	61,896
Medical personnel	-	13,488
Gardaí and security	-	3,252
Ticket commission	74,864	-
Other expenses	<u>10,479</u>	<u>6,753</u>
	<u>371,399</u>	<u>135,384</u>

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 7	11 month period end 2021	12 month period end 2020
Games development	€	€
Games promotion officers	2,720,971	2,923,560
Games promotion officer's expenses	134,287	163,158
Covid19 expenses	-	4,710
Hurling development projects	80,000	-
Primary schools	-	35,000
Secondary level	111,764	161,810
Third level colleges	391,157	301,501
Coaching development projects	90,328	149,567
Provincial games development officers	263,228	270,966
Games for All	-	2,059
Twinning European & Australasia GAA Board	5,104	16,198
Scor	-	<u>3,216</u>
	<u>3,796,839</u>	<u>4,031,745</u>

Schedule 8	11 month period end 2021	12 month period end 2020
Grants and Subscriptions	€	€
Counties administration grants	150,000	150,000
Hardship grants	17,000	32,800
Leinster Handball Council	-	9,500
Presentations and functions	300	24,558
Leinster Camogie Board	-	1,000
Cluichi Corr	-	2,000
Cumann Peile na mBan	-	<u>1,000</u>
	<u>167,300</u>	<u>220,858</u>

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 9	11 month period end 2021	12 month period end 2020
Administration and General Expenses	€	€
Staff costs	364,921	388,481
Postage and telephone	23,371	29,671
Printing and stationery	12,204	23,844
Accountancy and consultancy fees	22,442	32,024
Bank interest and charges	1,956	3,988
Rates	2,827	9,982
Repairs and maintenance	29,970	31,336
Light, heat, and cleaning	<u>21,271</u>	<u>25,823</u>
	<u>478,962</u>	<u>545,149</u>

Schedule 10	11 month period end 2021	12 month period end 2020
Grants for County Grounds	€	€
County Grounds	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

	11 month period end 2021	12 month period end 2020
Schedule 11		
Grants for Improvement of Grounds and Handball Courts	€	€
Carlow	20,000	-
Kilkenny	-	1,000
Laois	-	1,000
Louth	-	11,000
Meath	-	56,000
Offaly	-	600
	20,000	69,600
Schools and Colleges	-	1,000
	<u>20,000</u>	<u>70,600</u>



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