LEINSTER

## Comhairle Laighean C.L.G.

# Tuarascáil An Chúntasóra Agus Cúntaisí Airgid 2015-2016

LEINSTER


# COMHAIRLE LAIGHEAN, CUMANN LUTHCLEAS GAEL

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2016.

# COMHAIRLE LIATHROID LAIMHE LAIGHEAN CUMANN LUTHCLEAS GAEL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2016.

# COISTE SCÓR LAIGHEAN CUMANN LUTHCLEAS GAEL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2016.

**SYL Ó MEARÁIN**

***(CISTEOIR COMHAIRLE LAIGHEAN C.L.G.)***


# COMHAIRLE LAIGHEAN
# CUMANN LUTHCLEAS GAEL

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2016.

# COMHAIRLE LAIGHEAN CUMANN LÚTHCHLEAS GAEL

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# COMHAIRLE LAIGHEAN CUMANN LÚTHCHLEAS GAEL

# COUNCIL AND OTHER INFORMATION

**COISTE BAINISTÍ**

John Horan (Cathaoirleach)
Jim Bolger (Leas Cathaoirleach)
Syl Merrins (Cisteoir)
Micheál Mac Raghnaill (Rúnaí)
Pat Teehan (Ofigeach Caidreamh Poiblí)
Pat Lynagh
Derek Kent
Jim Fennelly
Victor O'Shaughnessy

**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 year ended 31 October 2016.

## 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 the 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 7.

## 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.

**Seán Ó hOráin**
**(Cathaoirleach)**

**Syl Merrins**
**(Cisteoir)**

**16 January 2017**

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

# MANAGEMENT COMMITTEE'S RESPONSIBILITIES STATEMENT

Management 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.

**Seán Ó hOráin**
**(Cathaoirleach)**

**Syl Merrins**
**(Cisteoir)**

**16 January 2017**

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## INDEPENDENT AUDITORS REPORT

To the members of Comhairle Laighean, Cumann Lúthchleas Gael

We have audited the financial statements of Comhairle Laighean, Cumann Lúthchleas Gael on pages 7 to 15 for the year ended 31 October 2016 which comprise the Income & Expenditure Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation are the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This 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 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.

### Respective responsibilities of Management Committee and Auditors

As explained more fully in the Management Committee's Responsibilities Statement, Management is responsible for preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Comhairle Laighean, Cumann Lúthchleas Gael's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Management Committee; and the overall presentation of the financial statements.

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## INDEPENDENT AUDITORS REPORT

**Opinion on financial statements**

In our opinion the financial statements read in conjunction with the accounting policies give a true and fair view, in accordance with Generally Accepted Accounting Practice of the assets, liabilities and financial position of Comhairle Laighean, Cumann Lúthchleas Gael's affairs as at 31 October 2016 and of its results for the year then ended and have been properly prepared.

We have obtained all the information and explanations we consider necessary for the purpose of our audit. In our opinion, proper accounting records have been kept by Comhairle Laighean, Cumann Lúthchleas Gael. The financial statements are in agreement with the accounting records.

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

**16 January 2017**

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## INCOME & EXPENDITURE ACCOUNT

| | Schedule | 31 October 2016 € | As re-stated 31 October 2015 € |
|---|---|---|---|
| **Income** | | | |
| Championship gate receipts | 1 | 3,413,767 | 4,341,106 |
| Commercial income | 2 | 545,645 | 527,633 |
| Media coverage | | 367,858 | 467,857 |
| Interest | | 39,185 | 42,852 |
| Central Council income | 3 | 2,520,872 | 2,286,269 |
| Other income | 4 | 905,567 | 794,712 |
| **Total income** | | 7,792,894 | 8,460,429 |
| **Expenditure** | | | |
| Teams' expenses and finalists grants | 5 | 311,675 | 303,480 |
| Inter-provincial teams' expenses | | 6,676 | 1,061 |
| Match expenses | 6 | 1,051,145 | 1,315,474 |
| Medals and trophies | | 103,769 | 97,149 |
| Conference and travel | | 95,231 | 108,543 |
| Marketing and development | | 217,635 | 243,469 |
| Games development | 7 | 4,885,148 | 4,525,794 |
| Public liability property insurance | | 13,000 | 17,000 |
| Players injury scheme | | 173,102 | 222,088 |
| Grants and subscriptions | 8 | 244,565 | 241,727 |
| Administration and general expenses | 9 | 675,440 | 715,139 |
| Depreciation | | 49,661 | 46,043 |
| **Total expenditure** | | 7,827,047 | 7,836,967 |
| **Operating (deficit)/ surplus** | | (34,153) | 623,462 |
| Grants received from Ard Comhairle CLG | | 750,000 | 750,000 |
| | | 715,847 | 1,373,462 |
| Grants for county development and training centres | **10** | (75,000) | (535,000) |
| Grants for development of club and schools grounds and facilities | **11** | (836,350) | (785,500) |
| Net (deficit)/surplus for the year | | (195,503) | 52,962 |

**Seán Ó hOráin (Cathaoirleach)**

**Syl Merrins (Cisteoir)**

**Date: 16 January 2017**

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## BALANCE SHEET

| | Notes | 31 October 2016 € | 31 October 2015 € |
|---|---|---|---|
| **FIXED ASSETS** | 4 | 1,382,735 | 1,414,299 |
| **CURRENT ASSETS** | | | |
| Receivables and prepayment | 5 | 2,794,154 | 2,418,810 |
| Cash and cash equivalents | 6 | 2,360,987 | 3,477,590 |
| | | 5,155,141 | 5,896,400 |
| **CREDITORS** | | | |
| Amounts falling due within one year | 7 | (1,839,182) | (2,316,502) |
| **NET CURRENT ASSETS** | | 3,315,959 | 3,579,898 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 4,698,694 | 4,994,197 |
| **CREDITORS** | | | |
| Amounts falling due after more than one year | 8 | - | (100,000) |
| **NET ASSETS** | | 4,698,694 | 4,894,197 |
| **RESERVES** | | | |
| General and Accidents funds | 9 | 4,698,694 | 4,894,197 |

**Seán Ó hOráin**
**(Cathaoirleach)**

**Syl Merrins**
**(Cisteoir)**

**16 January 2017**

# 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 year ended 31 October 2016. 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 transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note 12.

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 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/officers 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 |

**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 an 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.

## 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 Council 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.

## 4. FIXED ASSETS

| Current year | Land & Buildings € | Machinery € | Furniture and Equipment € | Total € |
|---|---|---|---|---|
| **Cost or Valuation** | | | | |
| At 31 October 2015 | 3,370,787 | 109,493 | 728,810 | 4,209,090 |
| Additions | - | 2,460 | 15,637 | 18,097 |
| At 31 October 2016 | 3,370,787 | 111,953 | 744,447 | 4,227,187 |
| **Accumulated depreciation** | | | | |
| At 31 October 2015 | 1,990,787 | 98,318 | 705,686 | 2,794,791 |
| Charge for the year | 30,000 | 8,404 | 11,257 | 49,661 |
| At 31 October 2016 | 2,020,787 | 106,722 | 716,943 | 2,844,452 |
| **Net book value** | | | | |
| At 31 October 2016 | 1,350,000 | 5,231 | 27,504 | 1,382,735 |
| At 31 October 2015 | 1,380,000 | 11,175 | 23,124 | 1,414,299 |

**In respect of prior year**

| | Land and Buildings € | Machinery € | Furniture and Equipment € | Total € |
|---|---|---|---|---|
| **Cost** | | | | |
| At 31 October 2014 | 3,370,787 | 109,493 | 718,008 | 4,198,288 |
| Additions | - | - | 10,802 | 10,802 |
| At 31 October 2015 | 3,370,787 | 109,493 | 728,810 | 4,209,090 |
| **Accumulated depreciation** | | | | |
| At 31 October 2014 | 1,960,787 | 90,406 | 697,555 | 2,748,748 |
| Charge for the year | 30,000 | 7,912 | 8,131 | 46,043 |
| At 31 October 2015 | 1,990,787 | 98,318 | 705,686 | 2,794,791 |
| **Net book value** | | | | |
| At 31 October 2015 | 1,380,000 | 11,175 | 23,124 | 1,414,299 |
| At 31 October 2014 | 1,410,000 | 19,087 | 20,453 | 1,449,540 |

## 5. DEBTORS

| | 2016 € | 2015 € |
|---|---|---|
| Debtors and prepayments | 437,616 | 373,353 |
| Amounts due from GAA units | 362,416 | 743,271 |
| Amounts due from Central Council | 1,994,122 | 1,302,186 |
| | 2,794,154 | 2,418,810 |

**Amounts recoverable after more than one year**
Prepayments in the amount of €391,680 are recoverable over a period of 6 years and 2 months

## 6. CASH AND CASH EQUIVALENTS

| | 2016 € | 2015 € |
|---|---|---|
| Cash at bank and in hand | 2,360,987 | 3,477,590 |

The carrying amount of these assets approximates their fair value.

## 7. CREDITORS

| **Amounts falling due within one year** | 2016 € | 2015 € |
|---|---|---|
| Creditors and accruals | 455,958 | 409,427 |
| Amounts owed to GAA units | 1,195,121 | 1,669,987 |
| Amounts owed to Central Council | 188,103 | 237,088 |
| | 1,839,182 | 2,316,502 |

*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.

## 8. CREDITORS

| | 2016 | 2015 |
|---|---|---|
| | € | € |
| Amounts falling due after more than one year | - | 100,000 |

## 9. GENERAL AND ACCIDENTS FUNDS

| | 2016 | As re-stated 2015 |
|---|---|---|
| | € | € |
| General fund at the beginning of the year | 4,894,197 | 4,265,421 |
| (Deficit)/ surplus for the year | (195,503) | 52,962 |
| Transfer of Accident Fund | - | 113,041 |
| Transfer of Accident Tournament Fund | - | 462,773 |
| **Total reserves at year end** | 4,698,694 | 4,894,197 |

## 10. 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:

| | 2016 | 2015 |
|---|---|---|
| *Financial assets that are debt instruments* | € | € |
| *Measured at amortised cost* | | |
| Other receivables | 437,616 | 373,353 |
| Cash and cash equivalents | 2,360,987 | 3,477,590 |
| Amounts due from GAA units | 362,416 | 743,271 |
| Amounts due from Central Council | 1,994,122 | 1,302,186 |
| *Financial liabilities at amortised cost* | | |
| Trade payables and accruals | 455,958 | 409,427 |
| Amounts due to GAA units | 1,195,121 | 1,669,987 |
| Amounts due to Central Council | 188,103 | 237,088 |

## 11. TAXATION

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

## 12. TRANSITION TO FRS 102

This is the first year that Comhairle Laighean has presented its results under FRS 102. The last financial statements under the Irish GAAP were for the year ended 31 October 2015. Comhairle Laighean transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. The transition to FRS 102 has not affected the reported financial position and financial performance of the Council Committee.

## 13. POST BALANCE SHEET EVENTS

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

## 14. PRIOR YEAR COMPARATIVES

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

## 15. CONTINGENT LIABILITY

There were no contingent liabilities at the year end.

## 16. CAPITAL COMMITMENTS

There were no capital commitments at the year end.

## 17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by Coiste Bainistí on behalf of Comhairle Laighean on 16 January 2017.

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## SCHEDULES TO THE FINANCIAL STATEMENTS

| | | 2016 € |
|---|---|---|
| **Schedule 1** | | |
| **Championship Gate receipts** | | |
| Hurling Round Robin Series | SHC | 27,650 |
| 21 May Croke Park | SFC & SHC | 158,231 |
| 14 May Portlaoise | SFC | 43,192 |
| 15 May Tullamore | SFC | 36,664 |
| 4 Jun Kilkenny | SFC | 215,195 |
| 5 Jun Mullingar | SHC | 54,803 |
| 5 Jun Tullamore | SHC | 42,211 |
| 11 Jun Portlaoise | SHC | 135,390 |
| 12 Jun Parnell Park | SFC | 80,022 |
| 12 Jun Mullingar | SFC | 68,153 |
| 19 Jun Portlaoise | SHC | 77,150 |
| 26 Jun Croke Park | SFC | 699,276 |
| Leinster hurling final | SHC | 540,780 |
| Leinster football final | SFC | 706,327 |
| Accident tournament | | 175,526 |
| Other championship matches | | 353,197 |
| | | 3,413,767 |

| **Schedule 2** **Commercial income** | **2016** € | **2015** € |
|---|---|---|
| Share Association sponsorship | 350,000 | 350,000 |
| Other sponsorships | 120,000 | 100,000 |
| Programmes | 75,645 | 77,633 |
| | 545,645 | 527,633 |

| **Schedule 3** **Central Council Income** | **2016** € | **2015** € |
|---|---|---|
| Cul camps | 154,846 | 147,469 |
| Provincial secretary grant | 15,000 | 15,000 |
| Bursary grants | 30,000 | 30,000 |
| Coaching and games development | 2,321,026 | 2,093,800 |
| | 2,520,872 | 2,286,269 |

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

# SCHEDULES TO THE FINANCIAL STATEMENTS

| | 2016 | 2015 |
|---|---|---|
| **Schedule 4** | € | € |
| **Other income** | | |
| Affiliation fees | 730 | 1,019 |
| Fines | - | 2,000 |
| Contributions from County Boards and 3rd parties | 904,637 | 791,553 |
| Sundry receipts | 200 | 140 |
| | 905,567 | 794,712 |
| **Schedule 5** | | |
| **Teams' expenses and finalist grants** | | |
| Antrim | - | 8,195 |
| Carlow | 15,200 | 16,430 |
| Dublin | 30,800 | 25,140 |
| Galway | 30,500 | 34,890 |
| Kildare | 16,700 | 17,230 |
| Kilkenny | 15,050 | 19,035 |
| Laois | 21,900 | 24,725 |
| Longford | 9,175 | 11,250 |
| Louth | 11,775 | 8,325 |
| Meath | 14,950 | 15,655 |
| Offaly | 29,375 | 14,790 |
| Westmeath | 27,675 | 27,360 |
| Wexford | 20,825 | 19,035 |
| Wicklow | 6,000 | 11,245 |
| Cavan | 1,000 | 900 |
| Kerry | 6,000 | - |
| Accident tournament | 54,750 | 49,275 |
| | 311,675 | 303,480 |
| **Schedule 6** | | |
| **Match expenses** | | |
| Croke Park games | 581,162 | 803,528 |
| Rent and matches | 192,815 | 225,114 |
| Stewards and catering | 32,867 | 30,640 |
| Referee's expenses | 123,646 | 104,924 |
| Gardaí and security | 31,141 | 36,657 |
| Ticket commission | 61,206 | 84,862 |
| Other expenses | 28,308 | 29,749 |
| | 1,051,145 | 1,315,474 |

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## SCHEDULES TO THE FINANCIAL STATEMENTS

| Schedule 7<br>Games development | 2016<br>€ | 2015<br>€ |
|---|---|---|
| Games promotion officers | 1,792,386 | 1,873,775 |
| Games promotion officers expenses | 201,907 | 197,244 |
| Cul Camps | 143,862 | 146,658 |
| Academies – County Boards | 330,000 | 330,000 |
| Hurling development projects | 178,862 | 152,139 |
| Primary schools | 35,000 | 35,000 |
| Secondary level | 253,525 | 211,823 |
| Third level colleges | 390,578 | 380,811 |
| Coaching development projects | 825,859 | 594,179 |
| Provincial games development officers | 423,057 | 330,953 |
| Dublin coaching project | 241,050 | 241,050 |
| Feile na nGael | - | 739 |
| Games for All | 13,890 | - |
| Twinning European & Australasia GAA Board | 52,827 | 30,066 |
| Legal and professional fees | 2,345 | 1,357 |
| | 4,885,148 | 4,525,794 |

| Schedule 8<br>Grants and Subscriptions | 2016<br>€ | As re-stated<br>2015<br>€ |
|---|---|---|
| Counties administration grants | 150,000 | 139,000 |
| Hardship grants | 58,000 | 32,442 |
| Leinster Handball Council | 9,500 | 9,500 |
| Handball world championships | - | 2,000 |
| Special grants | - | 10,000 |
| Gaeltacht scholarships | 12,240 | 12,240 |
| Presentations and functions | 9,825 | 31,545 |
| Leinster inter-firms league | 1,000 | 1,000 |
| Leinster Camogie Board | 1,000 | 1,000 |
| Cluichi Corr | 2,000 | 2,000 |
| Cumann Peile na mBan | 1,000 | 1,000 |
| | 244,565 | 241,727 |

# COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

## SCHEDULES TO THE FINANCIAL STATEMENTS

| Schedule 9<br>Administration and General Expenses | 2016<br>€ | 2015<br>€ |
|---|---|---|
| Staff costs | 463,703 | 448,552 |
| Postage and telephone | 42,153 | 45,224 |
| Printing and stationery | 47,535 | 49,646 |
| Accountancy and consultancy fees | 38,902 | 45,277 |
| Bank interest and charges | 7,734 | 10,358 |
| Rates | 12,601 | 12,671 |
| Repairs and maintenance | 23,427 | 70,113 |
| Light, heat, and cleaning | 21,249 | 22,836 |
| Sundry expenses | 18,136 | 10,462 |
| | 675,440 | 715,139 |

| Schedule 10<br>Grants for County Training Centres | 2016<br>€ | 2015<br>€ |
|---|---|---|
| Offaly training centre | - | 275,000 |
| Kildare training centre | - | 20,000 |
| **Grants for County Grounds** | | |
| Carlow | 75,000 | - |
| Laois | - | 200,000 |
| Kildare | - | 20,000 |
| **Grants for County Grounds Health and Safety** | | |
| Carlow | - | 10,000 |
| Wexford | - | 10,000 |
| | 75,000 | 535,000 |

# SCHEDULES TO THE FINANCIAL STATEMENTS

| Schedule 11 | 2016 | 2015 |
|---|---|---|
| **Grants for Improvement of Grounds and Handball Courts** | € | € |
| Dublin | 34,000 | 96,000 |
| Carlow | - | 17,000 |
| Kildare | 22,000 | 49,000 |
| Kilkenny | 67,250 | 62,200 |
| Laois | 105,500 | 27,700 |
| Longford | 9,000 | 38,100 |
| Louth | 32,000 | 45,500 |
| Meath | 129,400 | 109,700 |
| Offaly | 36,000 | 92,200 |
| Westmeath | 42,000 | 107,700 |
| Wexford | 205,200 | 108,400 |
| Wicklow | 79,500 | 10,000 |
| | 761,850 | 763,500 |
| **Schools and Colleges** | 74,500 | 22,000 |
| | 836,350 | 785,500 |

# CLUB GRANT APPLICATIONS 2016

## DUBLIN

| | Grant |
|---|---|
| Ballyboughal | €20,000.00 |
| O'Tooles | €2,000.00 |
| St Maurs | €2,000.00 |
| Whitehall Colmcilles | €10,000.00 |
| TOTAL | **€34,000.00** |

## KILDARE

| | Grant |
|---|---|
| Athy | €1,000.00 |
| Cappagh | €11,000.00 |
| Clogherinkoe | €4,000.00 |
| Johnstownbridge | €2,000.00 |
| St Kevins | €4,000.00 |
| TOTAL | **€22,000.00** |

## KILKENNY

| | Grant |
|---|---|
| Clara | €1,000.00 |
| Danesfort | €8,500.00 |
| Dicksboro | €2,000.00 |
| Dunnamaggain | €2,500.00 |
| Erins Own | €4,000.00 |
| Emeralds | €6,000.00 |
| Galmoy | €1,000.00 |
| James Stephens | €5,000.00 |
| John Lockes | €4,000.00 |
| Lisdowney | €1,500.00 |
| Piltown | €750.00 |
| St Patricks Ballyragget | €3,000.00 |
| Thomastown | €8,000.00 |
| Young Irelands | €20,000.00 |
| TOTAL | **€67,250.00** |

## LAOIS

| | Grant |
|---|---|
| **Borris In Ossory** | €10,000.00 |
| **Crettyard** | €1,000.00 |
| **Kilcavan** | €5,000.00 |
| **Portlaoise** | €5,000.00 |
| **Rathdowney (Purchase)** | €30,000.00 |
| **Rosenallis** | €10,000.00 |
| **Stradbally** | €10,000.00 |
| **St Fintan's Mountrath** | €15,000.00 |
| **Timahoe** | €4,000.00 |
| **The Harps** | €15,000.00 |
| **The Heath** | €500.00 |
| **TOTAL** | **€105,500.00** |

## LOUTH

| | Grant |
|---|---|
| **Hunterstown** | €7,000.00 |
| **Naomh Fionnbarra (Purchase)** | €10,000.00 |
| **Na Piarsaigh** | €15,000.00 |
| **TOTAL** | **€32,000.00** |

## LONGFORD

| | Grant |
|---|---|
| **Kenagh** | €9,000.00 |
| **TOTAL** | **€9,000.00** |

## MEATH

| | Grant |
|---|---|
| Ballivor | €3,000.00 |
| Bective | €12,000.00 |
| Castletown | €6,500.00 |
| Clonard | €18,000.00 |
| Drumconrath GFC | €700.00 |
| Dunshaughlin | €9,000.00 |
| Killmessan HC | €500.00 |
| Meath Hill | €1,700.00 |
| Na Fianna | €17,000.00 |
| St Colmcilles | €1,000.00 |
| St Mary's GFC | €10,000.00 |
| Seneschalstown GFC | €24,000.00 |
| Simonstown | €3,000.00 |
| Skyrne | €14,000.00 |
| Summerhill | €1,500.00 |
| Trim | €1,000.00 |
| Wolfe Tones | €6,500.00 |
| TOTAL | **€129,400.00** |

## OFFALY

| | Grant |
|---|---|
| Coolderry | €2,000.00 |
| Edenderry | €9,000.00 |
| Gracefield | €10,000.00 |
| Kilcormac/Killoughey | €3,000.00 |
| Rhode | €2,000.00 |
| Tullamore | €10,000.00 |
| TOTAL | **€36,000.00** |

## WESTMEATH

| | Grant |
|---|---|
| Ballinagore | €3,000.00 |
| Ballynacargy | €5,500.00 |
| Caulry | €6,000.00 |
| Castlepollard | €2,500.00 |
| Kilbeggan | €1,000.00 |
| Maryland | €2,000.00 |
| Moate | €1,000.00 |
| Southern Gaels | €1,500.00 |
| St Mary's Rochfortbridge | €18,000.00 |
| The Downs | €1,500.00 |
| **TOTAL** | **€42,000.00** |

## WEXFORD

| | Grant |
|---|---|
| Ballyhogue | €2,000.00 |
| Davidstown Curtnacuddy (Purchase) | €25,000.00 |
| Ferns | €4,200.00 |
| Gusserane O'Rahillys | €10,000.00 |
| Horeswood (Purchase) | €32,500.00 |
| Kilmore | €2,500.00 |
| Kilrush Askamore | €10,000.00 |
| Rathgarogue Cushinstown (Purchase) | €40,000.00 |
| Oulart The Ballagh | €20,000.00 |
| Rapparees Starlights | €10,000.00 |
| Shelmaliers | €10,000.00 |
| St Josephs (Purchase) | €25,000.00 |
| St Patricks Camolin | €4,000.00 |
| Tara Rocks | €10,000.00 |
| **TOTAL** | **€205,200.00** |

## WICKLOW

| | Grant |
|---|---|
| **An Tochar** | €22,000.00 |
| **Arklow Geraldines Ballymoney** | €18,000.00 |
| **Ashford** | €24,500.00 |
| **Dunlavin** | €1,000.00 |
| **Kilmananogue** | €3,000.00 |
| **Rathnew** | €11,000.00 |
| **TOTAL** | **€79,500.00** |

# Total: - €761,850.00

## EDUCATION SECTOR

| County | School | Grant |
|---|---|---|
| **Dublin** | St Aidan CBS | €10,000.00 |
| **Dublin** | St Mary's N.S., Oldtown | €2,000.00 |
| **Kildare** | St Annes N.S., Ardclough | €5,000.00 |
| **Kilkenny** | Castlecomer C.S. | €10,000.00 |
| **Kilkenny** | Col. Mhuire, Johnstown | €10,000.00 |
| **Laois** | Holly Family School, Portlaoise | €10,000.00 |
| **Longford** | Cnoc Mhuire | €10,000.00 |
| **Offaly** | Killina Pres Sec. School | €10,000.00 |
| **Westmeath** | Castlepollard C.C. | €500.00 |
| **Wexford** | Bridgetown V.C. | €2,000.00 |
| **Wexford** | Sc. Chroi Ro Naofa, Ballymurn | €10,000.00 |
| **Wicklow** | St Patricks N.S., Bearna | €5,000.00 |
| **TOTAL** | | **€74,500.00** |


## COMHAIRLE LIATHROID LAIMHE LAIGHEAN

# CUMANN LUTHCLEAS GAEL

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2016.

# COMHAIRLE LIATHRÓID LÁIMHE LAIGHEAN

## FINANCIAL STATEMENTS

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MAZARS

# ACCOUNTANTS' REPORT TO THE MEMBERS OF COMHAIRLE LIATHRÓID LÁIMHE LAIGHEAN ON THE UNAUDITED FINANCIAL STATEMENTS OF COMHAIRLE LIATHRÓID LÁIMHE LAIGHEAN

**To the Members of Comhairle Liathróid Láimhe Laighean**

In accordance with the engagement letter dated 5 December 2016 we have compiled the financial statements of Comhairle Liathróid Láimhe Laighean which comprises the Income and Expenditure Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us.

This report is made to you, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this 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 Council members, for our work, or for this report.

We have carried out this engagement in accordance with M48 - "Chartered Accountants' Reports on the Compilation of Historical Financial Information of Unincorporated Entities" issued by the Institute of Chartered Accountants in Ireland and have complied with the Rules of Professional Conduct and the ethical guidance laid down by the Institute.

You have approved the financial statements for the year ended 31 October 2016 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

**Mazars**
**Chartered Accountants**
**Harcourt Centre**
**Block 3**
**Harcourt Road**
**Dublin 2**

**12 January 2017**

# COMHAIRLE LIATHRÓID LÁIMHE LAIGHEAN

## INCOME AND EXPENDITURE ACCOUNT

| | Schedule | Year ended 31 October 2016 € | Year ended 31 October 2015 € |
|---|---|---|---|
| **Income** | | | |
| Affiliation and entry fees | 1 | 7,190 | 7,495 |
| Grant from Irish Handball Council | | 1,000 | 1,060 |
| Grant from Leinster Council GAA | | | |
| - Administration | | 5,000 | 5,000 |
| - Development grant | | 4,500 | 4,500 |
| | | 17,690 | 18,055 |
| **Expenditure** | | | |
| Trophies, medals and competition expenses | | 3,483 | 5,586 |
| Expenses of council officials | 2 | 8,028 | 7,157 |
| Office equipment | | - | 485 |
| Convention, congress and other meetings | | 1,703 | 1,671 |
| Stationery, postage and telephone | | 1,494 | 3,150 |
| Competition expenses | | 1,344 | 1,210 |
| Bank charges | | 107 | 152 |
| Depreciation | | 1,830 | 1,830 |
| Other expenses | | 78 | 2,187 |
| | | 18,067 | 23,428 |
| **Deficit for year** | | (377) | (5,373) |

# COMHAIRLE LIATHRÓID LÁIMHE LAIGHEAN

## BALANCE SHEET

| | Note | As at 31 October 2016 € | As at 31 October 2015 € |
|---|---|---|---|
| **Fixed Assets** | | | |
| Computer equipment | 2 | 1,831 | 3,661 |
| **Current Assets** | | | |
| Debtors | 3 | 24,230 | 24,230 |
| Cash at bank | | 14,312 | 6,787 |
| | | 38,542 | 31,017 |
| **Creditors** | | | |
| **Amounts falling due within one year** | | | |
| Accruals | 4 | (9,393) | (3,321) |
| **Net Current Assets** | | 29,149 | 27,696 |
| **Net Assets** | | 30,980 | 31,357 |
| **Financed by** | | | |
| Accumulated surplus | | 31,357 | 36,730 |
| Deficit for year | | (377) | (5,373) |
| | | 30,980 | 31,357 |

**For and on behalf of Comhairle Liathróid Laimhe Laighean**

**Joe Masterson**
**Císteoir**

**Date: 12 January 2017**

# COMHAIRLE LIATHRÓID LÁIMHE LAIGHEAN

## NOTES TO THE FINANCIAL STATEMENTS

### 1. ACCOUNTING POLICIES

*a) Fixed Assets*

Tangible fixed assets relate to computer equipment purchased during the year. The charge for depreciation is calculated to write down tangible fixed assets to their estimated residual value by equal annual instalments over their expected useful lives, and after impairment charges. The rates of depreciation applied are as follows: -

Computer Equipment - 33% per annum

*b) Affiliation and entry fees*

Affiliation and entry fees are accounted for on the accruals basis.

### 2. FIXED ASSETS

| | Computer Equipment € | Total € |
|---|---|---|
| **Cost** | | |
| At 1 November 2015 | 5,491 | 5,491 |
| Additions | - | - |
| At 31 October 2016 | 5,491 | 5,491 |
| **Accumulated depreciation** | | |
| At 1 November 2015 | 1,830 | 1,830 |
| Charge for the year | 1,830 | 1,830 |
| At 31 October 2016 | 3,660 | 3,660 |
| **Net book value** | | |
| At 1 November 2015 | 3,661 | 3,661 |
| At 31 October 2016 | 1,831 | 1,831 |

### 3. DEBTORS

| | 2016 € | 2015 € |
|---|---|---|
| Accrued income | 10,730 | 10,730 |
| Loans to handball clubs | 13,500 | 13,500 |
| | 24,230 | 24,230 |

An amount of €7,500 of the loans to handball clubs are repayable over a period of greater than one year.

# COMHAIRLE LIATHRÓID LÁIMHE LAIGHEAN

## NOTES TO THE FINANCIAL STATEMENTS

| 4. | **CREDITORS**<br>**Amounts falling due within one year** | **2016**<br>**€** | **2015**<br>**€** |
|---|---|---|---|
| | Sundry creditors and accruals | 9,393 | 3,321 |

**5. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved on 12 January 2017.

# COMHAIRLE LIATHRÓID LÁIMHE LAIGHEAN

## SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

| | Year ended 31 October 2016 € | Year ended 31 October 2015 € |
|---|---|---|

### SCHEDULE 1

**Affiliation and Entry Fees**

| | | |
|---|---|---|
| Carlow | 455 | 390 |
| Kildare | 800 | 695 |
| Kilkenny | 1,985 | 1,865 |
| Laois | 395 | 405 |
| Meath | 185 | 325 |
| Wexford | 1,305 | 1,675 |
| Wicklow | 465 | 365 |
| Louth | 115 | 110 |
| Dublin | 920 | 865 |
| Offaly | 150 | 165 |
| Westmeath | 250 | 225 |
| Inter club entry fees | 165 | 410 |
| | 7,190 | 7,495 |

### SCHEDULE 2

**Travel Expenses of Council Officials**

| | | |
|---|---|---|
| Chairman's expenses | 1,689 | 829 |
| Vice - chairman's expenses | 550 | - |
| Secretary's expenses | 2,066 | 1,978 |
| Treasurer's expenses | 1,718 | 1,286 |
| Council officers' expenses | 2,005 | 3,064 |
| | 8,028 | 7,157 |


## COISTE SCÓR LAIGHEAN

# CUMANN LUTHCLEAS GAEL

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST OCTOBER 2016.

**COISTE SCÓR LAIGHEAN**
**CUMANN LÚTHCHLEAS GAEL**
**INCOME AND EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDED 31 OCTOBER 2016**

| | 2016<br>€ | 2015<br>€ |
|---|---|---|
| **Income** | | |
| Entry fees | 700 | 700 |
| Admissions | 4,570 | 4,399 |
| Grant | - | 1,650 |
| Raffle | - | 205 |
| Programmes | 170 | 420 |
| | 5,440 | 7,374 |
| **Expenditure** | | |
| Hire of hall and adjudicators | 4,435 | 2,291 |
| Prizes | 1,580 | 1,580 |
| Travel and accommodation | 180 | 120 |
| Printing and advertising | 672 | 1,108 |
| Postage and telephone | 250 | 555 |
| Sundry | 123 | 100 |
| | 7,239 | 5,754 |
| Operating (deficit)/ surplus for year | (1,799) | 1,620 |

**For and on behalf of Coiste Scór Laighean**

**Donal Hickey**

**15 January 2017**

**COISTE SCÓR LAIGHEAN**
**CUMANN LÚTHCHLEAS GAEL**
**BALANCE SHEET AS AT 31 OCTOBER 2016**

| | 2016<br>€ | 2015<br>€ |
|---|---|---|
| **Current Assets** | | |
| Cash at bank | 6,029 | 7,828 |
| **Current Liabilities** | | |
| Creditors | (1,580) | (1,580) |
| | 4,449 | 6,248 |
| **Financed by:** | | |
| **Accumulated Fund** | | |
| Balance at beginning of year | 6,248 | 4,628 |
| (Deficit)/ surplus for year | (1,799) | 1,620 |
| Balance at end of year | 4,449 | 6,248 |

**For and on behalf of Coiste Scór Laighean**

**Donal Hickey**

**15 January 2017**

MAZARS

O'CONNOR & ASSOCIATES
Chartered Accountants

**Accountants' Report to Coiste Scór Laighean, Cumann Lúthchleas Gael on the Unaudited Financial Statements of Scór Laighean, Cumann Lúthchleas Gael**

In accordance with the engagement letter dated 15 January 2017 we have compiled the financial statements of Coiste Scór Laighean, Cumann Lúthchleas Gael which comprises the Income and Expenditure Account and the Balance Sheet from the accounting records and information and explanations you have given to us.

This report is made to you, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this 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 Committee, for our work, or for this report.

We have carried out this engagement in accordance with M48 - "Chartered Accountants' Reports on the Compilation of Historical Financial Information of Unincorporated Entities" issued by the Institute of Chartered Accountants in Ireland and have complied with the Rules of Professional Conduct and the ethical guidance laid down by the Institute.

You have approved the financial statements for the year ended 31 October 2016 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

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

**15 January 2017**

MAZARS

O'CONNOR & ASSOCIATES
Chartered Accountants

The Chairman and Members of
Coiste Scór Laighean,
Cumann Lúthchleas Gael.

Per Domhnall O hIceadha,
Runaí.

A Chairde,

**Coiste Scór Laighean,Cumann Lúthchleas Gael**

We have examined the books of the Committee for the year ended 31 October 2016. We enclose Income and Expenditure Account showing the results for the season, together with Balance Sheet showing the financial position of the Committee at 31 October 2016.

**Income and Expenditure Account**

Income for the year comprising Entry Fees €700, Program Fees €170 and Admissions €4,570 amounted to €5,440. Expenditure in total came to €7,239, generating a deficit of €1,799.

**Balance Sheet**

The net assets of the Committee at 31 October 2016 amounted to €4,449.

The books of the Committee were, as usual, presented to us in good order.

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

**15 January 2017**


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