

TUARASCÁIL AN CHÚNTASÓRA

AGUS

CÚNTAISÍ AIRGID

2019/2020



LEINSTER

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



Comhairle Laighean
Cumann Lúthchleas Gael
Report and Financial Statements
For the year ended
31 October 2020

COMHAIRLE LAIGHEAN CUMANN LÚTHCHLEAS GAEL

CONTENTS	Page
COUNCIL AND OTHER INFORMATION	2
REPORT OF MANAGEMENT COMMITTEE	3
MANAGEMENT COMMITTEE'S RESPONSIBILITIES STATEMENT	4
INDEPENDENT AUDITORS REPORT	5 - 7
INCOME AND EXPENDITURE ACCOUNT	8
BALANCE SHEET	9
NOTES TO THE FINANCIAL STATEMENTS	10 - 15
SCHEDULES TO THE FINANCIAL STATEMENTS	16 - 20

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)
Pádraig Ó Laighneach (Ofigeach Caidreamh Poiblí)
Deaglan O'Broin
Máirtín O'Broin
Sean Caimpion
Fiontan O Fainin
Máirtín Mac Gearailt
Micheál Mac Aodh
Peadar Ó Neill
Seamus Breathnach
Micheál Ó Faolain

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 2020.

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.

Subsequent to the year end, 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 YEAR END

There were no significant events affecting Comhairle Laighean, Cumann Lúthchleas Gael subsequent to the balance sheet date that would have an impact on the amounts disclosed 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)

15 January 2021

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)

15 January 2021

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 2020 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 2020 and of its deficit 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.

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](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**

15 January 2021

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

INCOME & EXPENDITURE ACCOUNT

	Schedule	31 October 2020 €	31 October 2019 €
Income			
Championship gate receipts	1	335,277	5,042,879
Commercial income	2	-	618,580
Media coverage		-	460,000
Interest		67,995	62,431
Central Council income	3	1,387,280	3,118,756
Other income	4	1,009,649	1,334,242
Government funding		<u>1,060,340</u>	-
Total income		<u>3,860,541</u>	<u>10,636,888</u>
Expenditure			
Teams' expenses and finalists' grants	5	117,250	338,900
Match expenses	6	135,384	1,437,937
Medals and trophies		5,314	51,934
Conference and travel		56,778	70,259
Marketing and development		13,923	206,210
Games development	7	4,031,745	5,836,621
Public liability property insurance		18,000	18,000
Players injury scheme		-	266,526
Grants and subscriptions	8	220,858	201,896
Administration and general expenses	9	545,149	681,289
Depreciation		<u>42,643</u>	<u>42,802</u>
Total expenditure		<u>5,187,044</u>	<u>9,152,374</u>
Operating (deficit)/surplus		(1,326,503)	1,484,514
Grants received from Ard Comhairle CLG		-	<u>850,000</u>
		(1,326,503)	2,334,514
Grants for county development and training centres	10	-	(355,000)
Grants for development of club and school's grounds and facilities	11	(70,600)	<u>(1,297,008)</u>
Net (deficit)/surplus for the year		(1,397,103)	682,506
Transfer to Capital Development Fund		-	<u>(500,000)</u>
Amount transferred to General and Accident Funds		<u>(1,397,103)</u>	<u>182,506</u>

Pádraig Ó Teacháin
(Cathaoirleach)

Colm O'Fionnagain
(Cisteoir)

15 January 2021

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

BALANCE SHEET

	Notes	31 October 2020 €	31 October 2019 €
NON CURRENT ASSETS			
Property, plant and equipment	4	<u>1,247,752</u>	<u>1,280,422</u>
CURRENT ASSETS			
Receivables and prepayments	5	1,851,391	2,644,992
Cash and cash equivalents	6	<u>4,693,603</u>	<u>6,319,254</u>
		6,544,994	8,964,246
CREDITORS			
Amounts falling due within one year	7	<u>(1,420,300)</u>	<u>(2,475,119)</u>
NET CURRENT ASSETS			
		<u>5,124,694</u>	<u>6,489,127</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>6,372,446</u>	<u>7,769,549</u>
RESERVES			
General and Accidents funds	8	4,372,446	5,769,549
Capital Development fund	8	<u>2,000,000</u>	<u>2,000,000</u>
		<u>6,372,446</u>	<u>7,769,549</u>

Pádraig Ó Teacháin
(Cathaoirleach)

Colm O'Fionnagain
(Cisteoir)

15 January 2021

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 2020. 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

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 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.

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 2019	3,370,787	96,432	755,523	4,222,742
Additions	-	-	9,972	9,972
Disposals	-	-	(17,842)	(17,842)
At 31 October 2020	<u>3,370,787</u>	<u>96,432</u>	<u>747,653</u>	<u>4,214,872</u>
Accumulated depreciation				
At 31 October 2019	2,110,787	85,832	745,701	2,902,320
Charge for the year	30,000	5,300	7,342	42,642
Disposals	-	-	(17,842)	(17,842)
At 31 October 2020	<u>2,140,787</u>	<u>91,132</u>	<u>735,201</u>	<u>2,967,120</u>
Net book value				
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 2020	<u>1,230,000</u>	<u>5,300</u>	<u>12,452</u>	<u>1,247,752</u>

5. DEBTORS

	2020 €	2019 €
Debtors and prepayments	825,890	277,599
Amounts due from GAA units	537,933	600,470
Amounts due from Central Council	<u>487,568</u>	<u>1,766,923</u>
	<u>1,851,391</u>	<u>2,644,992</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

	2020 €	2019 €
Cash at bank and in hand	<u>4,693,603</u>	<u>6,319,254</u>

The carrying amount of these assets approximates their fair value.

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

7. CREDITORS	2020	2019
Amounts falling due within one year	€	€
Creditors and accruals	699,506	536,689
Amounts owed to GAA units	424,268	1,641,904
Amounts owed to Central Council	<u>296,526</u>	<u>296,526</u>
	<u>1,420,300</u>	<u>2,475,119</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.

8. GENERAL AND ACCIDENTS FUNDS	2020	2019
	€	€
Funds at the beginning of the year	5,769,549	5,587,043
(Loss)/surplus for the year	<u>(1,397,103)</u>	<u>182,506</u>
Funds at year end	<u>4,372,446</u>	<u>5,769,549</u>

CAPITAL DEVELOPMENT FUND	2020	2019
	€	€
At the beginning of the year	2,000,000	1,500,000
Transferred in the year	<u>-</u>	<u>500,000</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:

	2020	2019
	€	€
<i>Financial assets that are debt instruments</i>		
<i>Measured at amortised cost</i>		
Other receivables	825,890	277,599
Cash and cash equivalents	4,693,603	6,319,254
Amounts due from GAA units	537,933	600,470
Amounts due from Central Council	<u>487,568</u>	<u>1,766,923</u>
<i>Financial liabilities at amortised cost</i>		
Trade payables and accruals	699,505	536,689
Amounts due to GAA units	424,268	1,641,904
Amounts due to Central Council	<u>296,526</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.

Subsequent to the year end, 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 YEAR END

There were no significant events affecting Comhairle Laighean, Cumann Lúthchleas Gael subsequent to the balance sheet date that would have an impact on the amounts disclosed in the financial statements

13. CONTINGENT LIABILITY

There were no contingent liabilities at the year end.

14. CAPITAL COMMITMENTS

There were no capital commitments at the year 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 for the purposes of consistency and comparability.

16. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by Coiste Bainisti on behalf of Comhairle Laighean on 15 January 2021.

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 1	2020	2019
Championship Gate receipts	€	€
Senior Championship Matches	-	4,442,107
Other Championship Matches	228,890	486,644
Accident Tournament Gates	<u>106,387</u>	<u>114,128</u>
	<u>335,277</u>	<u>5,042,879</u>
Schedule 2	2020	2019
Commercial income	€	€
Share of Association sponsorship	-	350,000
Other sponsorships	-	206,000
Programmes	<u>-</u>	<u>62,580</u>
	<u>-</u>	<u>618,580</u>
Schedule 3	2020	2019
Central Council Income	€	€
Provincial secretary grant	15,000	15,000
Bursary grants	-	30,000
Sport Ireland Intercounty Championship Funding	75,000	-
Coaching and games development	<u>1,297,280</u>	<u>3,073,756</u>
	<u>1,387,280</u>	<u>3,118,756</u>
Schedule 4	2020	2019
Other Income	€	€
Affiliation fees	648	1,212
Fines	2,300	1,400
Contributions from County Boards and 3 rd parties	1,006,701	1,331,894
Gain on disposal of fixed asset	-	(384)
Sundry receipts	<u>-</u>	<u>120</u>
	<u>1,009,649</u>	<u>1,334,242</u>

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 5	2020	2019
Teams' expenses and finalist grants	€	€
Carlow	7,750	20,750
Dublin	9,250	36,750
Galway	-	19,000
Kildare	5,250	26,250
Kilkenny	6,750	38,250
Laois	8,250	21,000
Longford	4,250	11,750
Louth	3,750	11,950
Meath	5,250	25,500
Offaly	6,750	19,950
Westmeath	4,500	13,500
Wexford	6,000	31,500
Wicklow	4,000	8,500
Antrim	-	5,000
Down	-	3,000
Accident tournament	<u>45,500</u>	<u>46,250</u>
	<u>117,250</u>	<u>338,900</u>
Schedule 6	2020	2019
Match expenses	€	€
Croke Park games	-	717,497
Rent and match expenses	49,160	337,416
Stewards and catering	835	24,923
Referees' expenses	61,896	133,278
Medical personnel	13,488	20,195
Gardaí and security	3,252	81,596
Ticket commission	-	106,879
Other expenses	<u>6,753</u>	<u>16,153</u>
	<u>135,384</u>	<u>1,437,937</u>

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 7

Games development

	2020	2019
	€	€
Games promotion officers	2,923,560	3,067,134
Games promotion officer's expenses	163,158	229,532
Covid19 expenses	4,710	-
Academies – County Boards	-	330,000
Hurling development projects	-	160,000
Primary schools	35,000	35,000
Secondary level	161,810	196,864
Third level colleges	301,501	407,538
Coaching development projects	79,451	833,819
Provincial games development officers	270,966	302,759
Dublin coaching project	70,116	239,700
Games for All	2,059	8,157
Twinning European & Australasia GAA Board	16,198	30,641
Scor	<u>3,216</u>	<u>(4,523)</u>
	<u>4,031,745</u>	<u>5,836,621</u>

Schedule 8

Grants and Subscriptions

	2020	2019
	€	€
Counties administration grants	150,000	150,000
Hardship grants	32,800	24,000
Leinster Handball Council	9,500	9,500
Gaeltacht scholarships	-	12,240
Presentations and functions	24,558	1,156
Leinster inter-firms league	-	1,000
Leinster Camogie Board	1,000	1,000
Cluichi Corr	2,000	2,000
Cumann Peile na mBan	<u>1,000</u>	<u>1,000</u>
	<u>220,858</u>	<u>201,896</u>

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 9	2020	2019
Administration and General Expenses	€	€
Staff costs	388,481	483,129
Postage and telephone	29,671	34,659
Printing and stationery	23,844	38,425
Accountancy and consultancy fees	32,024	28,696
Bank interest and charges	3,988	6,570
Rates	9,982	9,787
Repairs and maintenance	31,336	49,457
Light, heat, and cleaning	<u>25,823</u>	<u>30,566</u>
	<u>545,149</u>	<u>681,289</u>
Schedule 10	2020	2019
Grants for County Grounds	€	€
Louth	-	275,000
Carlow	-	20,000
Westmeath	-	30,000
Offaly	<u>-</u>	<u>30,000</u>
	<u>-</u>	<u>355,000</u>

COMHAIRLE LAIGHEAN, CUMANN LÚTHCHLEAS GAEL

SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 11	2020	2019
Grants for Improvement of Grounds and Handball Courts	€	€
Dublin	-	224,000
Carlow	-	23,300
Kildare	-	205,700
Kilkenny	1,000	76,900
Laois	1,000	51,500
Longford	-	17,000
Louth	11,000	94,000
Meath	56,000	198,800
Offaly	600	77,400
Westmeath	-	69,300
Wexford	-	113,400
Wicklow	-	<u>55,300</u>
	69,600	1,206,600
Schools and Colleges	<u>1,000</u>	<u>90,408</u>
	<u>70,600</u>	<u>1,297,008</u>

Comhairle Laighean Cumann Luthchleas Gael

Club & Schools Development Grants 2019/20

County	Club	€
Kilkenny	Muckalee	1,000
Laois	St Josephs	1,000
Louth	St Mary's Ardee	11,000
Meath	Ratoath	50,000
	Seneschalstown	6,000
Offaly	Carrig Riverstown	600
	Total Club Grants	69,600
	Schools	
Dublin	Our Lady of The Wayside NS	1,000
	Total Club & Schools Grants	70,600



LEINSTER

