

Comhairle Na Mumhan, Cumann Luthchleas Gael

Financial Statements

For the year ended 31 October 2018

Comhairle Na Mumhan, Cumann Luthchleas Gael

Financial statements for year ended 31 October 2018

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Comhairle Na Mumhan, Cumann Luthchleas Gael

Officers and other information

Chairman

Jerry O'Sullivan **Vice chairman**

Liam Linehan **C.E.O./secretary**

Kieran Leddy **Treasurer**

Pearse Murphy **P.R.O.**

Anthony Walsh

Operations manager

John Brennan

Headquarters

Aras Mumhan

Newcastle

Castletroy

Limerick

Auditors

BDO

Registered Auditors (A.I. 223876)

Four Michael Street

Limerick

Bankers

Comhairle Na Mumhan, Cumann Luthchleas Gael
AIB

106/108 O'Connell Street

Limerick

Solicitors

Michael Glynn

Solicitors

98 O'Connell Street

Limerick

Comhairle Na Mumhan, Cumann Luthchleas Gael

Comhairle Na Mumhan, Cumann Luthchleas Gael

Council officers responsibilities

The Council officers are responsible for preparing the financial statements in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The Council's officers must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the organisation as at the financial year end date and of the income and expenditure of the Council for that financial year.

In preparing those financial statements, the Council's officers are required to:

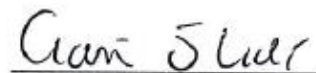
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that Comhairle Na Mumhan, Cumann Luthchleas Gael will continue in operational existence.

The Council's officers confirm that they have complied with the above requirements in preparing the financial statements.

The Council's officers are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Council and to enable them to ensure that the financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Council


Chairman


Secretary


Treasurer

Comhairle Na Mumhan, Cumann Luthchleas Gael

**INDEPENDENT AUDITORS' REPORT TO THE OFFICERS OF COMHAIRLE NA MUMHAN,
CUMANN LUTHCHLEAS GAEL**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Comhairle Na Mumhan, Cumann Luthchleas Gael for the year ended 31 October 2018, which comprise the Income and Expenditure Account and Retained Earnings, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the organisation as at 31 October 2018 and of its results for the year then ended; and
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) and applicable law. Our responsibilities under those standards are further described below in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the organisation in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. !C!!C!

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

Conclusions relating to going concern

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

Comhairle Na Mumhan, Cumann Luthchleas Gael

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate: or

- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the organisation'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.

Other information

The officers are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Comhairle Na Mumhan, Cumann Luthchleas Gael

**INDEPENDENT AUDITORS' REPORT TO THE OFFICERS OF COMHAIRLE NA MUMHAN,
CUMANN LUTHCHLEAS GAEL (continued)**

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.

Opinions on other matters

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.!

In our opinion the accounting records of the organisation were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

Respective responsibilities

Responsibilities of officers for the financial statements

As explained more fully in the Council officers' responsibilities statement set on page 2, the officers are 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, the officers are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Comhairle Na Mumhan, Cumann Luthchleas Gael

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 IAASA's website at;

http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-b8fa98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

**INDEPENDENT AUDITORS' REPORT TO THE OFFICERS OF COMHAIRLE NA MUMHAN,
CUMANN LUTHCHLEAS GAEL (continued)**

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

Our report is made solely to the organisation's officers. Our audit work has been undertaken so that we might state to the organisation's officers those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the organisation's officers, as a body, for our audit work, for this report, or for the opinions we have formed.

**!C! _____!C!BDO!C!Registered Auditors (A.I. 223876)!C!Four
Michael Street!C!Limerick!C!!C!Date: _____!C!**

Comhairle Na Mumhan, Cumann Luthchleas Gael

Income and Expenditure Account for the year ended 31 October 2018

	Notes	2018	2017
		€	€
Income			
Gate receipts		5,513,681	4,357,983
Commercial income		760,000	582,143
Central Council funding		2,527,134	2,206,005
Financial income		79,555	84,499
Other income		96,749	81,003
Contra income		144,570	146,680
Matchday programme income		464,478	352,974
		<hr/>	<hr/>
		9,586,167	7,811,287
		<hr/>	<hr/>
Direct costs			
Match day costs		(1,134,503)	(748,691)
Field rent		(795,396)	(591,317)
Competition costs		(29,541)	(32,623)
Matchday programme expenses		(371,579)	(272,470)
		<hr/>	<hr/>
		(2,331,019)	(1,645,101)
		<hr/>	<hr/>
		7,255,148	6,166,186
		<hr/>	<hr/>
Indirect costs			
Team costs		(398,256)	(229,609)
Games development		(1,950,927)	(1,798,040)
Player welfare		(387,164)	(306,625)
Administration costs		(957,311)	(915,874)

Comhairle Na Mumhan, Cumann Luthchleas Gael

Other costs		(55,619)	(79,783)
Contra costs		(144,570)	(146,560)
		<hr/>	<hr/>
		(3,893,847)	(3,476,491)
		<hr/>	<hr/>
Surplus before funding activities	5	3,361,301	2,689,695
		<hr/>	<hr/>
Funding activities			
Operating grants payable		(431,693)	(408,293)
Capital grants payable		(2,827,744)	(4,866,596)
		<hr/>	<hr/>
		(3,259,437)	(5,274,889)
		<hr/>	<hr/>
Surplus/(deficit) for the year		101,864	(2,585,194)
		<hr/>	<hr/>

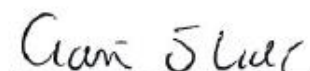
Comhairle Na Mumhan, Cumann Luthchleas Gael
Income and Expenditure Account for the year ended 31 October 2018

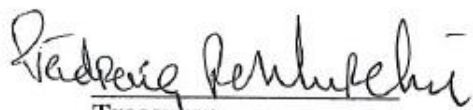
	Notes	2018	2017
		€	€
Retained earnings at the beginning of the year		6,964,287	9,549,481
Surplus/(deficit) for the year		101,864	(2,585,194)
		<hr/>	<hr/>
Retained earnings at the end of the year		7,066,151	6,964,287
		<hr/> <hr/>	<hr/> <hr/>

There were no recognised gains or losses other than those dealt with in the income and expenditure

On behalf of the Council


Diarmuid O'Sullivan
 Chairman


Cian Sliar
 Secretary


Seán Ó Súilleabháin
 Treasurer

Comhairle Na Mumhan, Cumann Luthchleas Gael

Balance sheet as at 31 October 2018

	Notes	2018	2017
		€	€
Fixed assets			
Tangible assets	6	3,012,011	3,125,447
Financial assets	7	635	635
		<hr/>	<hr/>
		3,012,646	3,126,082
		<hr/>	<hr/>
Current assets			
Debtors	8	1,733,578	1,423,095
Prepayments	8	68,711	90,279
Loans	9	150,000	150,000
Loans and deposit scheme - Croke Park	10	4,800,549	3,970,999
Cash at bank and in hand	10	513,870	790,725
		<hr/>	<hr/>
		7,266,708	6,425,098
		<hr/>	<hr/>
Creditors: amounts falling			
due within one year	11	(1,913,203)	(1,286,893)
		<hr/>	<hr/>
Net current assets		5,353,505	5,138,205
		<hr/>	<hr/>
		<hr/>	<hr/>
Net assets		8,366,151	8,264,287
		<hr/>	<hr/>

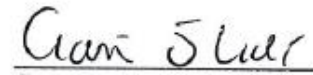
Comhairle Na Mumhan, Cumann Luthchleas Gael

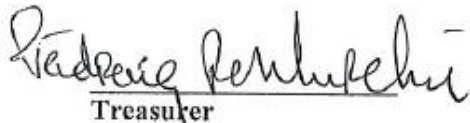
Represented by

Development fund	1,300,000	1,300,000
Revenue account	7,066,151	6,964,287
	<hr/>	<hr/>
Total reserves	8,366,151	8,264,287
	<hr/>	<hr/>

On behalf of the Council


Diarmuid Ó Súilleabháin
Chairman


Cian Ó Lúir
Secretary


Siadraig Ó Ríordáin
Treasurer

Comhairle Na Mumhan, Cumann Luthchleas Gael

Statement of cash flows for the year ended 31 October 2018

	2018	2017
Notes	€	€
Cash flow from operating activities		
Surplus before funding activities	3,361,301	2,689,695
Interest on deposit and loan scheme	(79,555)	(84,499)
Depreciation	142,982	142,705
Operating grants and donations payable	(431,693)	(408,293)
Capital grants payable	(2,827,744)	(4,866,596)
(Increase)/decrease in debtors	(288,915)	228,919
Increase/(decrease) in creditors	626,310	(134,275)
	<hr/>	<hr/>
Net cash flow from operating activities	502,686	(2,432,344)
	<hr/> <hr/>	<hr/> <hr/>
Cash flow from investing activities		
Capital expenditure	(29,546)	(98,784)
	<hr/>	<hr/>
Nat cash flow from investing activities	(29,546)	(98,784)
	<hr/> <hr/>	<hr/> <hr/>
Net cash flow from financing activities		
Returns on investments and servicing of finance	79,555	84,499
	<hr/>	<hr/>
Net cash flow from financing activities	79,555	84,499

Comhairle Na Mumhan, Cumann Luthchleas Gael

	<u> </u>	<u> </u>
Net increase/(decrease) in cash and cash equivalents	552,695	(2,446,629)
Cash and cash equivalents at the beginning of the year	4,761,724	7,208,353
	<u> </u>	<u> </u>
Cash and cash equivalents at the end of the year	5,314,419	4,761,724
	<u> </u>	<u> </u>

Cash and cash equivalents comprise:

Loans and deposit scheme - Croke Park	4,800,549	3,970,999
Cash at bank	513,870	790,725
	<u> </u>	<u> </u>
	5,314,419	4,761,724
	<u> </u>	<u> </u>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the year ended 31 October 2018

1. General information

These financial statements comprising the Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and related notes constitute the individual financial statements of Comhairle Na Mumhan, Cumann Luthchleas Gael for the financial year ended 31 October 2018.

The organisation's headquarters are at Aras Mumhan, Newcastle, Castletroy, Limerick. The organisation's accounting records are maintained at this office.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the organisation.

2. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the organisation's financial statements:

2.1. Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with historical cost convention modified to include certain items at fair value as detailed in the accounting policies below. The financial reporting framework that has been applied in their preparation is FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

2.1. Income and expenditure

Income and expenditure are accounted for on an accruals basis in accordance with the relevant financial reporting framework. Income is recognised to the extent that it is probable that the economic benefits will flow to the organisation and the income can be reliably measured.

2.2. Tangible fixed assets and depreciation

Tangible fixed assets are recorded initially at cost. Depreciation is provided at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Land	-	Not depreciated
Premises and buildings	-	4% straight line
Office equipment	-	20% reducing balance
Trophies	-	Not depreciated
Referee equipment	-	25% straight line

The cost of the fixed assets is their purchase cost, together with any incidental expenses of acquisition.

2.3. Financial instruments

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to insignificant risk of change in value.

Other financial assets

Other financial assets including debtors and amounts owed to the organisation are initially measured at the undiscounted amount of cash receivable and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

Other financial liabilities

Trade and other creditors 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.

2.5 Taxation

Comhairle Na Mumhan, Cumann Luthchleas Gael is exempt from taxation under Section 235 of the Taxes Consolidation Act 1997.

Notes to the financial statements for the year ended 31 October 2018

3. Judgments in applying accounting policies and key sources of estimation uncertainty

The officers consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Going concern

The officers have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the Council's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the officers consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the organisation was unable to continue as a going concern.

Useful lives of tangible fixed assets

Long-lived assets comprising primarily of land and buildings and office equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual value. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in useful lives can have a significant impact on the depreciation and amortisation charge for the financial year.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets measured at cost or amortised cost, including loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the income and expenditure account in that financial year.

4. Staff numbers and costs

Number of employees

The average number of persons employed by the Council during the year was:

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the year ended 31 October 2018

	2018	2017
	No.	No.
Staff	10	10
	<hr/>	<hr/>
Employment costs	2018	2017
	€	€
Wages and salaries	580,791	609,022
Social welfare costs	60,599	61,954
	<hr/>	<hr/>
	641,390	670,976
	<hr/>	<hr/>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the year ended 31 October 2018

5. Operating surplus before funding activities	2018	2017
	€ €	

Operating surplus before funding activities is stated after charging:

Depreciation of tangible assets	142,982	142,705
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6. Tangible assets

	Land	Buildings	Office	Ticket van	Trophies	Referee	Total
			equipment			equipment	
	€	€	€	€	€	€	€
Cost							
At 1 November 2017	543,000	2,863,500	336,333	28,640	4,676	13,376	3,789,525
Additions	-	-	29,546	-	-	-	29,546
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 1 November 2017							
At 31 October 2018	543,000	2,863,500	365,879	28,640	4,676	13,376	3,819,071
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation							
At 1 November 2017	-	398,390	223,672	28,640	-	13,376	664,078
Charge for the year	-	114,540	28,442	-	-	-	142,982
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2018	-	512,930	252,114	28,640	-	13,376	807,060
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net book values							
At 31 October 2018	543,000	2,350,570	113,765	-	4,676	-	3,012,011
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2017	543,000	2,465,110	112,661	-	4,676	-	3,125,447
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the year ended 31 October 2018

7. Financial assets

	2018	2017
	€	€
GAA credit scheme		
At 1 November 2017 and 31 October 2018	635	635

8. Debtors

	2018	2017
	€	
Debtors	1,733,578	1,423,095
Prepayments	68,711	90,279
	1,802,289	1,513,374

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the year ended 31 October 2018

9. Loans	2018	2017
	€	€
Croke Park loan fund	150,000	150,000
	<hr/>	<hr/>
<i>Analysed as follows;</i>		
Loans due after more than one year	150,000	150,000
	<hr/>	<hr/>
 10. Cash and cash equivalents		
	2018	2017
	€	€
Croke Park loan and deposit scheme	4,800,549	3,970,999
Cash at bank and in hand	513,870	790,725
	<hr/>	<hr/>
	5,314,419	4,761,724
	<hr/>	<hr/>
 11. Creditors: amounts falling due within one year		
	2018	2017
	€	€
PAYE/PRSI	15,244	22,241
Trade creditors and accruals	1,897,959	1,264,652
	<hr/>	<hr/>
	1,913,203	1,286,893
	<hr/>	<hr/>
 12. Related party transactions		

The following amounts were received from other affiliated bodies of the Gaelic Athletic Association:

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the year ended 31 October 2018

	2018	2017
	€	€
Central Council GAA	2,527,134	2,206,005
	<hr/>	<hr/>

Wages and remuneration paid to officers of the Board during the year amounted to €142,664 (2017 : €209,405).

13. Contingent liabilities

Comhairle Na Mumhan, Cumann Luthchleas Gael has entered into budgetary framework agreements with each of the six counties within the Province. At 31 October 2018, the amount to be paid by Comhairle Na Mumhan, Cumann Luthchleas Gael under these agreements is €1,257,811. The amounts payable are contingent on the counties meeting the required conditions under their respective framework agreements but it is probable that the amounts will be paid in due course and have been recorded as such as a contingent liability.

14. Capital commitments

As at 31 October 2018 the council has not entered into any capital commitments.

15. Events since the balance sheet date

There have been no significant events affecting the organisation since the year end.

16. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on _____.

Appendix

This appendix is for the officers only
and does not form part of the Audited Non-Statutory Financial Statements.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Income and Expenditure Account for the year ended 31 October 2018

	Schedule	2018	2017
		€	€
Income			
Gate receipts	1	5,513,681	4,357,983
Commercial income	2	760,000	582,143
Central Council funding	3	2,527,134	2,206,005
Financial income		79,555	84,499
Other income	4	96,749	81,003
Contra income	5	144,570	146,680
Matchday programme income		464,478	352,974
		<hr/>	<hr/>
		9,586,167	7,811,287
		<hr/>	<hr/>
Direct costs			
Match day costs	6	(1,134,503)	(748,691)
Field rent	6	(795,396)	(591,317)
Competition costs	7	(29,541)	(32,623)
Matchday programme expenses	8	(371,579)	(272,470)
		<hr/>	<hr/>
		(2,331,019)	(1,645,101)
		<hr/>	<hr/>
		7,255,148	6,166,186
		<hr/>	<hr/>
Indirect costs			
Team costs	9	(398,256)	(229,609)
Games development	10	(1,950,927)	(1,798,040)
Player welfare	11	(387,164)	(306,625)
Administration costs	12	(957,311)	(915,874)

Comhairle Na Mumhan, Cumann Luthchleas Gael			
Other costs	13	(55,619)	(79,783)
Contra costs	14	(144,570)	(146,560)
		<hr/>	<hr/>
		(3,893,847)	(3,476,491)
		<hr/>	<hr/>
Surplus before funding activities		3,361,301	2,689,695
		<hr/>	<hr/>
Funding activities			
Operating grants payable	15	(431,693)	(408,293)
Capital grants payable	16	(2,827,744)	(4,866,596)
		<hr/>	<hr/>
		(3,259,437)	(5,274,889)
		<hr/>	<hr/>
Surplus/(deficit) for the year		101,864	(2,585,194)
		<hr/>	<hr/>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the accounts for the year ended 31 October 2018

1	Gate receipts	2018	2017
		€	€
	Senior intercounty hurling championship	4,054,011	2,577,310
	Senior intercounty football championship	910,555	884,044
	Senior club football championship	79,818	86,787
	Senior club hurling championship	101,009	105,587
	Co-op Supestores MSHL and McGrath cup	46,158	118,330
	U21 championship	160,049	265,735
	Minor championship	46,182	177,622
	Junior and Intermediate club and intercounty competitions	115,899	142,568
		5,513,681	4,357,983
2	Commercial revenue	2018	2017
		€	€
	Media coverage	495,000	322,143
	Championship sponsorships	265,000	260,000
		760,000	582,143
3	Central Council funding	2018	2017
		€	€
	Games development personnel	1,163,890	952,704
	Club development grants	640,000	540,000
	Games development projects	349,078	316,710
	Third level bursaries	24,000	24,000
	Cul Camps	74,688	86,191

Comhairle Na Mumhan, Cumann Luthchleas Gael

Post primary funding	40,000	40,000
Interprovincial competition grant	-	9,000
Hurley and helmet subsidy	112,400	122,400
Various projects grant	100,000	100,000
Other grants	15,000	15,000
Feile grants	8,078	-
	<hr/>	<hr/>
	2,527,134	2,206,005
	<hr/>	<hr/>
4 Other income	2018	2017
	€	€
Affiliation fees	664	664
Tournament fees	1,080	940
Appeals	1,000	3,200
Department of Arts & Heritage grants	35,964	35,303
Other income	58,041	40,896
	<hr/>	<hr/>
	96,749	81,003
	<hr/>	<hr/>

Comhairle Na Mumhan, Cumann Luthchleas Gael
Schedules to the accounts for the year ended 31 October 2018 - continued

5	Contra income	2018	2017
		€	€
	Central council ticket sales	144,570	146,680
		=====	=====
6	Match day costs	2018	2017
		€	€
	Matchday costs	586,918	369,699
	Field rent	795,396	591,317
	Match officials	37,803	37,462
	Security	205,937	100,952
	Ticketing	155,010	86,978
	Matchday concessions	148,835	153,600
		=====	=====
		1,929,899	1,340,008
		=====	=====
7	Competition costs	2018	2017
		€	€
	Medals and trophies	29,541	32,623
		=====	=====
8	Matchday programme costs	2018	2017
		€	€
	Matchday programme county allocations	223,902	156,317
	Matchday programme production costs	147,677	116,153
		=====	=====
		371,579	272,470
		=====	=====
9	Team costs	2018	2017

Comhairle Na Mumhan, Cumann Luthchleas Gael

	€	€
Intercounty and club team expenses	398,256	191,983
Interprovincial competition expenses	-	37,626
	<hr/>	<hr/>
	398,256	229,609
	<hr/> <hr/>	<hr/> <hr/>
10 Games development	2018	2017
	€	€
Personnel	1,320,064	1,206,552
Hurley and helmet subsidy	112,400	122,400
Coach academy grant	180,000	180,000
Coach education grant	18,000	18,000
County projects grant	102,000	102,000
Super games center and celtic challenge grant	63,950	63,710
Munster Council development projects	154,513	105,378
	<hr/>	<hr/>
	1,950,927	1,798,040
	<hr/> <hr/>	<hr/> <hr/>

Comhairle Na Mumhan, Cumann Luthchleas Gael
Schedules to the accounts for the year ended 31 October 2018 - continued

11	Player welfare	2018	2017
		€	€
	Player injury scheme	314,039	247,250
	Third level bursaries	73,125	59,375
		<hr/>	<hr/>
		387,164	306,625
		<hr/> <hr/>	<hr/> <hr/>
12	Administration costs	2018	2017
		€	€
	Salaries and travel expenses	442,928	473,114
	Rates and insurance	43,596	37,026
	Depreciation	142,982	142,705
	Professional fees	15,068	20,980
	Conference	237,549	182,597
	Office administration	66,207	50,924
	Financial costs	8,981	8,528
		<hr/>	<hr/>
		957,311	915,874
		<hr/> <hr/>	<hr/> <hr/>
13	Other costs	2018	2017
		€	€
	Scor expenses	665	3,193
	VHI Cul Camp dividend	54,954	76,590
		<hr/>	<hr/>
		55,619	79,783
		<hr/> <hr/>	<hr/> <hr/>
14	Contra costs	2018	2017
		€	€

Comhairle Na Mumhan, Cumann Luthchleas Gael

	All-Ireland series tickets	144,570	146,560
		<hr/>	<hr/>
15	Operating grants payable	2018	2017
		€	€
	All-Ireland finalists grants	20,000	20,000
	Munster finalists grants	87,570	80,995
	Gaeltacht scholarships	22,675	26,575
	Special grants	77,954	79,660
	Grants to sub bodies	182,963	174,239
	Post primary schools development	40,531	26,824
		<hr/>	<hr/>
		431,693	408,293
		<hr/>	<hr/>
16	Capital grants payable	2018	2017
		€	€
	Budget framework agreement amounts payable	1,689,531	3,475,001
	Capital grants payable	1,138,213	1,391,595
		<hr/>	<hr/>
		2,827,744	4,866,596
		<hr/>	<hr/>