

Comhairle Na Mumhan, Cumann Luthchleas Gael

Audited Non-Statutory Financial Statements

For the period ended 30 September 2021

Comhairle Na Mumhan, Cumann Luthchleas Gael

Financial statements for period ended 30 September 2021

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Comhairle Na Mumhan, Cumann Luthchleas Gael

Officers and other information

Chairman	Liam Lenihan
Vice chairman	Ger Ryan
C.E.O./Secretary	Kieran Leddy
Treasurer	Dermot Lynch
P.R.O.	Bob Ryan

Operations manager	John Brennan
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Headquarters	Aras Mumhan Newcastle Castletroy Limerick
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Auditors	BDO Registered Auditors (A.I. 223876) 103/104 O'Connell Street Limerick
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Bankers	AIB 106/108 O'Connell Street Limerick
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Solicitors	Michael Glynn Solicitors 98 O'Connell Street Limerick
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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 period end date and of the income and expenditure of the Council for that financial period.

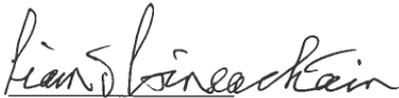
In preparing those financial statements, the Council's officers are required to:

- 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

17/12/2021

Date

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

Report on the audit of the financial statements

We have audited the financial statements of Comhairle Na Mumhan, Cumann Luthchleas Gael for the period ended 30 September 2021, which comprise the Income and Expenditure Account, 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 30 September 2021 and of its results for the period 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.

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

In auditing the financial statements, we have concluded that the officers' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the organisation's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the officers with respect to going concern are described in the relevant sections of this report.

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.

BDO Dublin
Beaux Lane House,
Mercer Street Lower,
Dublin 2

BDO Cork
Unit 3, Euro House,
Castleview Little Island,
Cork

Michael Costello (Managing Partner)
Andrew Bourg
Katharine Byrne
Peter Carroll
Kevin Doyle
Stewart Dunne
Ivor Feerick

Angela Fleming
Brian Gartlan
David Giles
Derry Gray
Sinéad Heaney
Diarmuid Hendrick
Derek Henry

Denis Herlihy
Liam Hession
Brian Hughes
Ken Kilmartin
Carol Lynch
Stephen McCallion
David McCormick

Brian McEnery
Aidan McHugh
Ciarán Medlar
Teresa Morahan
Paul Nestor
John O'Callaghan
David O'Connor

David N O'Connor
Stephen O'Flaherty
Rory O'Keefe
Mark O'Sullivan
Patrick Sheehan
Gavin Smyth
Noel Taylor

**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

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.

BDO

Registered Auditors (A.I 223876)

103/104 O'Connell Street

Limerick

Date: 17/12/2021

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Mercer Street Lower,
Dublin 2

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Mark O'Sullivan
Patrick Sheehan
Gavin Smyth
Noel Taylor

Comhairle Na Mumhan, Cumann Luthchleas Gael

Income and Expenditure Account for the period ended 30 September 2021

	Notes	11 months 2021 €	12 months 2020 €
Income			
Gate receipts		585,047	453,265
Commercial income		412,545	27,455
Central Council funding		1,121,825	698,678
Financial income		88,118	117,147
Other income		81,494	110,102
Contra income		28,035	-
Matchday programme income		40,491	36,143
		<u>2,357,555</u>	<u>1,442,790</u>
Direct costs			
Match day costs		(245,764)	(183,374)
Field rent		(87,300)	(68,503)
Competition costs		(34,053)	(28,872)
Matchday programme expenses		(29,089)	(21,278)
		<u>(396,206)</u>	<u>(302,027)</u>
		<u>1,961,349</u>	<u>1,140,763</u>
Indirect costs			
Team costs		-	(117,594)
Games development		(816,605)	(932,283)
Player welfare and bursaries		(33,267)	(70,500)
Administration costs		(718,555)	(777,704)
Other costs		-	(562)
Contra costs		(28,035)	-
		<u>(1,596,462)</u>	<u>(1,898,643)</u>
Other operating income			
Government grants received		98,422	5,684
Surplus/(deficit) before funding activities	5	<u>463,309</u>	<u>(752,196)</u>
Funding activities			
Operating grants payable		(3,981)	(91,536)
Capital grants payable		(280,000)	-
		<u>(283,981)</u>	<u>(91,536)</u>
Surplus/(deficit) for the period		<u>179,328</u>	<u>(843,732)</u>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Income and Expenditure Account for the period ended 30 September 2021

	Notes	2021 €	2020 €
Retained earnings at the beginning of the period		7,760,344	8,604,076
Surplus/(deficit) for the period		<u>179,328</u>	<u>(843,732)</u>
Retained earnings at the end of the period		<u>7,939,672</u>	<u>7,760,344</u>

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

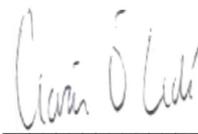
On behalf of the Council



Chairman



Treasurer



Secretary

17/12/2021

Date

Comhairle Na Mumhan, Cumann Luthchleas Gael

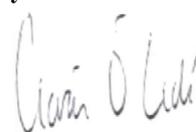
Balance sheet as at 30 September 2021

	Notes	2021 €	2020 €
Fixed assets			
Tangible assets	6	2,625,083	2,743,752
Financial assets	7	635	635
		<u>2,625,718</u>	<u>2,744,387</u>
Current assets			
Debtors	8	750,593	291,602
Prepayments	8	54,239	70,133
Loans	9	145,313	146,000
Loans and deposit scheme - Croke Park		4,978,988	5,850,870
Cash at bank and in hand		7,527	7,452
		<u>5,936,660</u>	<u>6,366,057</u>
Creditors: amounts falling due within one year	11	<u>(622,706)</u>	<u>(1,350,100)</u>
Net current assets		<u>5,313,954</u>	<u>5,015,957</u>
Net assets		<u>7,939,672</u>	<u>7,760,344</u>
Represented by			
Revenue reserves		<u>7,939,672</u>	<u>7,760,344</u>
Total reserves		<u>7,939,672</u>	<u>7,760,344</u>

Approved by the Council on 17/12/2021 and signed on its behalf by:



Chairman



Secretary



Treasurer

17/12/2021

Date

Comhairle Na Mumhan, Cumann Luthchleas Gael

Statement of cash flows for the period ended 30 September 2021

	Notes	2021 €	2020 €
Cash flow from operating activities			
Surplus/(deficit) before funding activities		463,309	(752,196)
Interest on deposit and loan scheme		(88,118)	(117,147)
Depreciation		118,669	133,187
Operating grants and donations payable		(3,981)	(91,536)
Capital grants payable		(280,000)	-
(Increase)/decrease in debtors		(443,097)	1,009,828
Decrease in loans		687	500
Decrease in creditors		(646,151)	(1,680,891)
Net cash flow from operating activities		<u>(878,682)</u>	<u>(1,498,255)</u>
Cash flow from investing activities			
Capital expenditure		-	-
Net cash flow from investing activities		<u>-</u>	<u>-</u>
Net cash flow from financing activities			
Returns on investments and servicing of finance		88,118	117,147
Net cash flow from financing activities		<u>88,118</u>	<u>117,147</u>
Net decrease in cash and cash equivalents		(790,564)	(1,381,108)
Cash and cash equivalents at the beginning of the year		<u>5,749,247</u>	<u>7,130,355</u>
Cash and cash equivalents at the end of the year		<u>4,958,683</u>	<u>5,749,247</u>
Cash and cash equivalents comprise:			
Loans and deposit scheme - Croke Park		4,978,988	5,850,870
Cash at bank		7,527	7,452
Bank overdraft		(27,832)	(109,075)
	10	<u>4,958,683</u>	<u>5,749,247</u>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the period ended 30 September 2021

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 period ended 30 September 2021.

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 the 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.

2.2. 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.

2.3. 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.

The carrying value of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying values may not be recoverable.

Notes to the financial statements for the period ended 30 September 2021

2.4. 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.

2.6 Government grants

Government capital grants received and receivable are treated as deferred income and amortised to the profit and loss account annually over the useful economic life of the asset to which it relates.

Government revenue grants and employment wage subsidy scheme amounts receivable are credited to the profit and loss account in the financial period in which the expenditure is incurred and classified as government grants received. Amounts received under the temporary wage subsidy scheme were netted against the relevant expense in the profit and loss account for the reasons set out in note 3.

2.7 Period of financial statements

The financial statements relate to the 11 month period ended 30 September 2021. The comparative figures relate to the 12 month period ended 31 October 2021.

Notes to the financial statements for the period ended 30 September 2021

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 reviewed the financial position of the organisation for a period of at least twelve months from the date of the approval of the financial statements and have considered the implications and potential ongoing impact that COVID-19 may have on the organisation.

The extent and impact of COVID-19 on the organisation's business and financial results will continue to depend on future developments, including the duration and spread of the outbreak and the related impact on consumer confidence and spending, which continue to present uncertainty to the organisation's business and economy as a whole. The duration of any such impacts cannot be predicted at this stage, however the officers continue to monitor the situation closely and may implement measures to provide additional financial flexibility as the organisation works to protect its cash position and liquidity into the future.

Having said that, the organisation results have been strong since restrictions have eased and the officers would be hopeful that the championship can go ahead as normal in the forthcoming year with supporters able to attend without restriction. In the interim, the organisation has sufficient cash reserves to continue in operation and will utilise these reserves as required to ensure that there is no issue around its continued operation, also implementing measures as noted above if required.

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 period. The net book value of tangible fixed assets at period end was €2,625,083 (2020: €2,743,752).

Notes to the financial statements for the period ended 30 September 2021

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

Impairment of financial assets

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

Temporary wage subsidy scheme

The officers have considered the terms of the temporary wage subsidy scheme availed of by the organisation in the prior year comparative figures and whether it should be treated in line with Section 24 “Government Grants” of FRS 102. They have concluded that as the legal recipients of the amounts received are the employees and not the organisation, it should not be treated in line with Section 24 of FRS 102 but netted against the employment costs of the organisation.

4. Staff numbers and costs

Number of employees

The average number of persons employed by the Council on a full-time basis during the period was:

	2021	2020
	No.	No.
Staff	<u>11</u>	<u>11</u>

Employment costs

	2021	2020
	€	€
Wages and salaries	531,530	520,695
Social welfare costs	58,181	53,291
	<u>589,711</u>	<u>573,986</u>

The above excludes contract staff such as stewards etc.

5. Operating surplus/(deficit) before funding activities

	2021	2020
	€	€
<i>Operating surplus/(deficit) before funding activities is stated after charging:</i>		
Depreciation of tangible assets	118,669	133,187
<i>and after crediting:</i>		
Government grants	<u>(98,422)</u>	<u>(5,684)</u>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the period ended 30 September 2021

6. Tangible assets

	Land €	Buildings €	Office equipment €	Ticket van €	Trophies €	Referee equipment €	Total €
Cost							
At 1 November 2020	543,000	2,863,500	369,005	28,640	4,676	13,376	3,822,197
At 30 September 2021	543,000	2,863,500	369,005	28,640	4,676	13,376	3,822,197
Depreciation							
At 1 November 2020	-	742,010	294,419	28,640	-	13,376	1,078,445
Charge for the period	-	104,995	13,674	-	-	-	118,669
At 30 September 2021	-	847,005	308,093	28,640	-	13,376	1,197,114
Net book values							
At 30 September 2021	543,000	2,016,495	60,912		4,676	-	2,625,083
At 31 October 2020	543,000	2,121,490	74,586	-	4,676	-	2,743,752

7. Financial assets

	2021 €	2020 €
GAA credit scheme		
At 1 November 2020 and 30 September 2021.	635	635

8. Debtors

	2021 €	2020 €
Debtors	750,593	291,602
Prepayments	54,239	70,133
	804,832	361,735

9. Loans

	2021 €	2020 €
Croke Park loan fund	145,313	146,000
<i>Analysed as follows;</i>		
Loans due after more than one year	145,313	146,000

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the period ended 30 September 2021

10. Cash and cash equivalents

	2021	2020
	€	€
Croke Park loan and deposit scheme	4,978,988	5,850,870
Cash at bank and in hand	7,527	7,452
Bank overdraft	(27,832)	(109,075)
	<u>4,958,683</u>	<u>5,749,247</u>

11. Creditors: amounts falling due within one year

	2021	2020
	€	€
Bank overdraft	27,832	109,075
Trade creditors	17,512	80,479
PAYE/PRSI	50,198	14,348
Accruals	527,164	1,146,198
	<u>622,706</u>	<u>1,350,100</u>

12. Related party transactions

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

	2021	2020
	€	€
Central Council GAA	<u>1,121,825</u>	<u>698,678</u>

Wages and remuneration paid to senior management personnel and officers of the Board during the year amounted to €222,373 (2020 : €194,445).

13. Provisions

Comhairle Na Mumhan, Cumann Luthchleas Gael has entered into budgetary framework agreements with each of the six counties within the Province. At 30 September 2021, the amount to be paid by Comhairle Na Mumhan, Cumann Luthchleas Gael under these agreements is €418,854. 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 in these financial statements.

	2021	2020
	€	€
At 1 November	968,854	1,156,339
Movement in period	(550,000)	(187,485)
At 30 September	<u>418,854</u>	<u>968,854</u>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the financial statements for the period ended 30 September 2021

14. Capital commitments

As at 30 September 2021 the council has not entered into any capital commitments.

15. Comparative amounts

Comparative amounts have been regrouped/restated on the same basis as those of the current period.

16. Events since the balance sheet date

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

17. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on 17/12/2021.

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 period ended 30 September 2021

	Schedule	11 months 2021 €	12 months 2020 €
Income			
Gate receipts	1	585,047	453,265
Commercial income	2	412,545	27,455
Central Council funding	3	1,121,825	698,678
Financial income		88,118	117,147
Other income	4	81,494	110,102
Contra income	5	28,035	-
Matchday programme income		40,491	36,143
		<u>2,357,555</u>	<u>1,442,790</u>
Direct costs			
Match day costs	6	(245,764)	(183,374)
Field rent	6	(87,300)	(68,503)
Competition costs	7	(34,053)	(28,872)
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Team costs	9	-	(117,594)
Games development	10	(816,605)	(932,283)
Player welfare and bursaries	11	(33,267)	(70,500)
Administration costs	12	(718,555)	(777,704)
Other costs	13	-	(562)
Contra costs	14	(28,035)	-
		<u>(1,596,462)</u>	<u>(1,898,643)</u>
Other operating income			
Government grants received	15	98,422	5,684
		<u>463,309</u>	<u>(752,196)</u>
Surplus/(deficit) before funding activities			
Funding activities			
Operating grants payable	16	(3,981)	(91,536)
Capital grants payable	17	(280,000)	-
		<u>(283,981)</u>	<u>(91,536)</u>
Surplus/(deficit) for the year		<u><u>179,328</u></u>	<u><u>(843,732)</u></u>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the accounts for the period ended 30 September 2021

1	Gate receipts	2021	2020
		€	€
	Senior intercounty hurling championship	334,660	-
	Senior intercounty football championship	156,387	-
	Senior club football championship	-	68,391
	Senior club hurling championship	-	78,495
	Co-op Superstores MSHL and McGrath cup	-	150,837
	U20 championship	30,030	37,786
	Minor championship	63,970	-
	Junior and Intermediate club competitions	-	117,756
		<u>585,047</u>	<u>453,265</u>
2	Commercial revenue	2021	2020
		€	€
	Media coverage	12,545	12,455
	Championship sponsorships	400,000	15,000
		<u>412,545</u>	<u>27,455</u>
3	Central Council funding	2021	2020
		€	€
	Games development personnel	600,840	619,749
	Club development grants	-	1,667
	Cul Camp coaching funding	9,254	10,262
	Match cost rebates	511,731	67,000
		<u>1,121,825</u>	<u>698,678</u>
4	Other income	2021	2020
		€	€
	Affiliation fees and appeals	100	100
	Tournament fees	-	20
	Department of Arts & Heritage grants	24,665	24,665
	Other income	56,729	85,317
		<u>81,494</u>	<u>110,102</u>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the accounts for the period ended 30 September 2021 - continued

5	Contra income	2021	2020
		€	€
	Central council ticket sales	28,035	-
		<u><u> </u></u>	<u><u> </u></u>
6	Match day costs	2021	2020
		€	€
	Matchday costs	211,495	154,760
	Field rent	87,300	68,503
	Match officials	-	27,401
	Security	4,080	-
	Ticketing	30,189	1,213
		<u><u>333,064</u></u>	<u><u>251,877</u></u>
7	Competition costs	2021	2020
		€	€
	Medals and trophies	34,053	28,872
		<u><u> </u></u>	<u><u> </u></u>
8	Matchday programme costs	2021	2020
		€	€
	Matchday programme county allocations	29,089	21,278
		<u><u> </u></u>	<u><u> </u></u>
9	Team costs	2021	2020
		€	€
	Intercounty and club team expenses	-	117,594
		<u><u> </u></u>	<u><u> </u></u>
10	Games development	2021	2020
		€	€
	Personnel	805,380	903,357
	Munster Council development projects	11,225	28,926
		<u><u>816,605</u></u>	<u><u>932,283</u></u>

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the accounts for the period ended 30 September 2021 - continued

11	Player welfare and bursaries	2021	2020
		€	€
	Player injury scheme	33,267	-
	Third level bursaries	-	70,500
		<u>33,267</u>	<u>70,500</u>
12	Administration costs	2021	2020
		€	€
	Wages and salaries	357,109	344,071
	Rates and insurance	31,560	31,559
	Depreciation	118,669	133,187
	Professional fees	50,827	22,460
	Conference and travel	100,749	163,628
	Office administration	53,111	74,413
	Financial costs	6,530	8,386
		<u>718,555</u>	<u>777,704</u>
13	Other costs	2021	2020
		€	€
	Scor expenses	-	562
		<u>-</u>	<u>562</u>
14	Contra costs	2021	2020
		€	€
	All-Ireland series tickets	28,035	-
		<u>28,035</u>	<u>-</u>
15	Government grants received	2021	2020
		€	€
	Employment wage subsidy scheme (EWSS)	98,422	5,684
		<u>98,422</u>	<u>5,684</u>
16	Operating grants payable	2021	2020
		€	€
	Special grants	3,981	46,795
	Grants to sub bodies	-	14,730
	Post primary schools development	-	30,011
		<u>3,981</u>	<u>91,536</u>
17	Capital grants payable	2021	2020
		€	€
	Budget framework agreement amounts payable	280,000	-
		<u>280,000</u>	<u>-</u>