Financial Overview 2025

Munster Council had a strong financial performance in the financial year ended 30 September 2025 reflecting a successful championship, particularly in Senior Hurling.

The total income for 2025 was €12,667,493. The primary component of this income is Gate Receipts which amounted to €9,504,476, up €1,492,580 or 19% on 2024.

Commercial income has decreased by €105,561 or 11% to €860,000 reflecting the impact of moving to a streaming arrangement with Clubber net fee rather than the previous arrangement where Munster GAA received the gross income and incurred the streaming costs.

Central Council Funding relating to coaching & games personnel costs and project funding of €2,024,933, is down €1,751,528 primarily due to coaching & games personnel funding from Central Council being passed directly to Counties in 2024/2025 rather than into Munster GAA first and then onto the Counties.

Increased gate receipts have resulted in higher payouts to clubs and counties in the form of match day costs, field rent and payment into the player injury scheme.

As a result, the surplus before funding activities for the year was €4,804,308 compared to €3,939,124 in the prior year, an increase of €865,184. Funding grants for the year amount to €4,330,464 compared to €3,433,177 in 2024. The funding activities of €4,330,464 included €100,000 under the Budgetary Framework 2018 to 2023, €1,254,984 in Club development grants and €2,025,000 funding commitments under the Strategic Facility Investment Fund. The Strategic Facility Investment Fund, set up as part of Munster Council's 2024 - 2028 Development Plan, aims to provide financial support to all counties for the provision of playing and training facilities. After funding activities, there was a surplus for the year of €473,844 compared to a surplus in 2024 of €505,947.

This report will now take a closer look at the Council's financial performance and detail how funds were allocated to our County Boards and Clubs in 2025. Some key accounts figures are outlined in table 1.

Area of Income/Expenditure	**Amount**
Total income for 2025	€12,667,493
Gate receipts	€9,504,476
Central Council funding	€2,024,933
Spend on Games Development	€1,553,899
Spend on Club Development grants	€1,254,984
Strategic Facility Investment Fund	€2,025,000
Match Costs (stewarding, private security, medical, catering etc..)	€2,254,819
Spend on renting of grounds for games	€1,401,934
Spend on 'Budget Framework' grants to County Boards	€100,000
Spend on operating grants, including grants paid to affiliated bodies	€950,480
Amounts spent on Club and County team expenses and finalist's grants	€659,738
Contribution to the GAA Player Injury Scheme	€532,751
Spend on ticketing commission	€555,974

Table 1: Key Figures in the Financial Statements

Attendances and Gate Receipts

The 2025 Munster Senior Hurling Championship provided another captivating chapter in the province's storied tradition, combining exceptional skill levels with commendable sportsmanship. The round-robin stage reaffirmed the enduring strength and depth across all participating counties. Each fixture drew strong attendances and demonstrated the sustained public enthusiasm for the championship, while the standard of play reflected ongoing advancements in physical preparation, tactical awareness, and player welfare initiatives across the province.

The overall attendance at the Munster Council's 105 games in 2025 was 465,249. This is an increase of less than 1% or 1,739 people on the 2024 attendance figures of 463,510 attendees.

The Senior Hurling Championship continues to be the main income driver for the Munster Council. While 315,931 people attended the hurling games in 2024, this year saw 329,299 people entering through the turnstiles to enjoy the Munster hurling championship, an increase of 13,368 or 4%. The gate receipts for the Senior Hurling Championship increased to €8,381,960 in 2025 from €6,794,936 in 2024, an increase of €1,587,024 or 23%. This was mainly due to an increase of €5 on adult stand and terrace tickets.

The 2025 Munster senior hurling championship broke previous attendance records, and this is mainly attributed to the competitive nature of the games and the fact that the majority teams still had a fighting chance of qualification on the final day of the group games. Clare was the only team that were eliminated from the competition on the final day and still a crowd of 32,132 people turned out to watch the Clare v Limerick game in the TUS Gaelic Grounds on the final day. Over 42,000 people attended the group games between Cork v Limerick in the TUS Gaelic Grounds and Cork v Tipperary in Supervalu Pairc UI Chaoimh while the Munster hurling final was enjoyed by a capacity crowd of 43,580 where Cork defeated Limerick to claim the title for the first time since 2018, following a penalty shootout. This was the first time in the history of the association that a provincial hurling final was decided by a penalty shootout.

The 2025 Munster Senior Football Championship was shaped by a dominant provincial campaign from Kerry, capped by an emphatic 4-20 to 0-21 victory over Clare in the final at Fitzgerald Stadium for a fifth title in succession. Earlier rounds featured competitive fixtures, with Cork accounting for Limerick and Clare coming through a hard-fought semi-final against Tipperary to book their place in Killarney. Across the campaign, the traditional narrative of Kerry supremacy was evident. Cork posed the biggest challenge to their retention of the title by Kerry. A late second half surge by Kerry saw them overcome Cork by two points on a scoreline of 3-21 to 1-25.

The introduction of the new Gaelic football rules for 2025 significantly influenced how games in the province were played, most notably through the requirement to keep three players in each half, the greater emphasis on contested kick-outs, and the new two-point scoring arcs. These changes reduced the scope for massed defences and lateral possession, encouraging more direct running and quicker transition from defence to attack in fixtures. The rule changes promoted attacking risk-taking and goal chances, which were reflected in Kerry's multi-goal final display and the consistently high aggregate scores throughout the championship.

The Senior Football Championship showed a decrease in attendees of 2,472 or 7% in the overall numbers attending resulting in a decrease of €49,301 or 9% in the gate receipts. The highest attendance in the Munster senior football championship was the meeting of Kerry v Cork in Supervalu Pairc Ui Chaoimh, a crowd of 14,358 enjoyed the game unfold.

The Minor Hurling & Football Championships were again a stand-alone competition in 2025. Both minor competitions were run on a round robin format which had an overall increase in the minor championship gate receipts of €12,675 or 10%. 19,629 people attended the minor hurling games and 10,513 people attended the minor football championship games, this gave the minor competitions a total attendance of 30,142 in 2025.

There was a decrease in attendance at the Senior Club Hurling (20%) and an increase at the Senior Club Football competition (21%). While there was an increase of 2,038 or 12% in the attendance figures in the junior and intermediate club competitions, the attendance across all 29 club championship games was broadly in line with 2024 levels. The total gate receipts from the club championships were €312,905 which was an increase of €10,342 or 3% on 2024.

The Co-Op Superstores & McGrath cup competitions were not run in 2025. It is planned to run the Co-Op Superstores & McGrath cup competitions in January 2026.

The U20 Hurling and Football competition attendance increased by 14% from 34,222 people attending in 2024 to 39,101 attending in 2025. This was due to the competitive nature of games particularly in the U20 Hurling championship. The increase in attendances led to an increase of €11,066 or 6% in the gate receipts for these competitions.

Gate receipts moved from €8,011,896 in 2024 to €9,504,476 in 2025 which is an increase of €1,492,580 or 19%. Both Senior Championships accounted for €8,859,005 or 93% of gate receipts income.

Media Coverage, Streaming Income, Sponsorship and Central Council Funding

Media Coverage income (note 2 of the Schedules to the Financial Statements) which is the amount received for the showing of live Championship games, amounted to €425,000 in 2025, down from €480,000 in 2024.

Streaming income, received from Munster Club Championship matches, underage games and games not carried on other media channels (RTE, TG4, GAA+), decreased by €50,561 from €135,561 in 2024 to €85,000 in 2025. During 2024/2025, Munster GAA partnered with Clubber to stream these matches. The income received from Clubber represented a net amount whereas previously Munster GAA incurred the streaming costs (included in match day costs – note 5 of the Schedules to the Financial Statements) which were offset against the streaming income.

Our Sponsorship allocation of €350,000 in 2025 is in line with the allocation in previous years.

Central Council funding (note 3 of the Schedules to the Financial Statements), which is mainly the Coaching and Games Development related funding received by the Council, games development personnel (€35,194 in 2025 compared to €1,692,145 in 2024, due to a change in the funding model from Central Council direct to Counties rather than processed through Munster GAA), the Club Development Grants (€1,020,000, an increase of €19.500 or 2%), other projects (€892,260, a reduction of €103,532 or 10%) and the match costs rebates (€77,479), reduced overall by €1,751,528 or 46% in 2025 to €2,024,933. In total, Central Council funding, including the Media and Sponsorship allocations, amounted to 22% of overall income (35% in 2024).

Other Sources of Income
During 2024, Munster GAA partnered with DBA Publishing to provide match day programmes at Munster matches. Munster GAA receive a share of the net income from this activity. In 2025, net income amounted to €91,941 before costs of €477, a net of €91,464 compared to a net of €77,647 in 2024.

Financial income, which is the interest earned on the Munster Council's Reserves lodged with Central Council, at €100,703 compared to €96,788 earned in 2024 – this increase reflects the higher balances placed with Central Council during 2025. The Munster Council has over the years been one of the main contributors to the Central Council development fund, which has been used by the Association to provide low interest loans to clubs to undertake development projects. The Munster Council's Deposit with Central Council at the end of the Financial Year stood at €7,743,665 compared to €5,142,963 at end 2024. The Council's safe reserve is set at an agreed €2,500,000. The Council is satisfied that the safe reserve level is adequate at present to deal with unforeseen circumstances such as a global pandemic which would curtail its activities.

Other Income (note 4 of the Schedules to the Financial Statements) includes funding from the Department of Tourism, Culture, Arts, Gaeltacht, Sports and Media, Foras na Gaeilge (towards the Irish Language programme) and office rentals and conference revenue which can fluctuate from year to year reflecting activities and events during the year.

Match Day Costs
Match Day Costs (note 5 of the Schedules to the Financial Statements), which are the costs associated with running our games such as field rent, match officials, security, stewarding and medical costs, etc, increased by €593,080 or 19%. A number of match day costs are based on a % of gate receipts and as gate receipts increased significantly in 2025, the associated costs also increased proportionately. For example, field rent, which is the rental paid to grounds to host games (15% of gross gate), increased by €255,092 or 22%. There was an increase of €62,921 or 13% in ticket sales commission paid to Ticketmaster, who process the sales of tickets.

A key component of this match day costs are third party private security and Garda costs for Championship matches, required because of the shift from voluntary stewards to third party private security and stewards. The increased dependence on third party private security companies is due to the need to perform tasks such as ticket and bottle checks and crowd control in the terrace areas. These costs increased by €82,354 (12%) to €742,114 in 2025.

Overall, the match day costs associated with hosting our games amounted to 29% of our overall income (23% in 2024).

Other Costs
Inter-County, Club and Ladies team expenses (note 8 of the Schedules to the Financial Statements), representing the amount paid to Club, Ladies and County teams who participate in our games to help with their food and transport costs, decreased by €43,894 or 6% compared to 2024. This is because the number of games played before our senior championship games was reduced.

Games Development
Games Development (note 9 of the Schedules to the Financial Statements) refers to all amounts spent on the various grant's counties receive, along with amounts paid to assist counties and Third level institutions with the employment costs associated with 55 (2024: 52) Games Development Officers in the province. The total amount spent by Munster GAA on Coaching & Games Development in 2025 amounted to €1,553,899 (2024: €3,394,055), a reduction of €1,840,156. Most of the funding comes from Central Council. As noted above, Central Council Funding relating to coaching & games personnel costs is down due to Central Council passing these funds directly to Counties in 2024/2025 rather than into Munster GAA first and then onto the Counties.
Expenditure also includes amounts spent by the Munster Council Games Managers on games development projects, which this year amounted to €107,141 (2024: €141,550). A full break down of amounts paid to Counties and Third Level Institutions is outlined in table 2.

Area of Payment	**Amount**
County Personnel Payments (varies per county, primarily Munster GAA funded)	€613,673
County Projects (primarily Central Council funded)	€833,085
Games Development projects (Munster GAA funded)	€107,141
Total	**€1,553,899**

Table 2: Breakdown of amounts paid to Counties.

Player Welfare and Bursaries
Player Welfare and Bursaries (note 10 of the Schedules to the Financial Statements) made up of the Player injury scheme at €532,751 (6% of Gate Receipts) and Third level bursaries at €71,200, totalling €603,951, an increase of 22% on 2024 spend.

Administration Costs
Administration costs (note 11 of the Schedules to the Financial Statements) totalling €1,262,805 are down €36,660, a decrease of 3% on 2024 spend. 2024 costs included higher costs relating to pension costs whereby pension arrangements were finalised for the Munster GAA staff effective from 2019.

Operating Grants Payable
Operating grants (note 13 of the Schedules to the Financial Statements) are the grants we pay to affiliated bodies and to the Counties and Clubs who reach competition Finals. The total amount paid in these grants amounted to €950,480, which is an increase of €401,382 or 73% on 2024 grants.

Grant/Payment	Amount
Grant to Clare and Waterford in lieu of hosting major finals	€60,000
Grants to Counties to assist with employment of Post Primary servicing Officers	€29,600
Grants to club members to attend Gaeltacht Summer Schools	€39,185
Third Level Committee grant	€25,000
Munster Primary Schools grant	€35,086
Munster Post Primary Schools grant	€95,000
Grant to Cork Ladies for reaching All-Ireland Final	€20,000
Special Grants	€46,600
Primary Schools Equipment grant	€24,429
Munster Handball Council grant	€15,580
Munster Camogie Council grant	€22,500
Munster Ladies Football grant	€22,500
Project grants to Counties	€175,000
Munster Provincial Finalist Grants	€80,000
All Ireland Finalist Grants	€140,000
Urban Grants	€120,000
Total	**€950,480**

Table 3: List of Operating Grants paid.

Capital Grants Payable

In 2015, the Munster Council entered a Budget Framework funding agreement totalling €6,250,000 with the six counties in the Province. Cork received a total grant of €3,750,000 towards the redevelopment of Páirc Uí Chaoimh, while Clare, Kerry, Limerick, Tipperary and Waterford received €500,000 each. This funding was made available to spend on debt reduction or County Board capital projects. The Cork funding covered a 10-year period (2015-2024), while the funding of the other five counties covered a 5-year period (2015-2019) after which a new tranche of funding was made available to them. Separately, in 2013, the Council awarded Kerry County Board a grant of €1,000,000 for its new Centre of Excellence. The total spent by counties in the Budget Framework funding for 2015-2019 amounts to €7,250,000.

In 2019, the scheme opened back up for five of the six counties with the Finance & Management committee increasing the budget from €500,000 to €830,000 each for this cycle period (Cork were excluded due to the Páirc Uí Chaoimh redevelopment grant received previously). Separately, in 2018 the Council invested €1,250,000 and in 2019 invested a further €500,000 into its reserves to support the counties via the Budget Framework Agreement. All five counties involved have accessed funds from this allocation already and this expenditure was deducted from their total allocation. The net Budget Framework grant paid in 2025 was €100,000 drawn by Tipperary County Board (note 14 of the Schedules to the Financial Statements).

Club Development Grants Payable

Munster Council are investing €1,254,984 in support of our clubs who have completed development works over the last three years including land purchase, pitch development, floodlighting, astroturf all weather pitches, ball walls, clubhouse, dressing room, gym and toilet facilities. Central Council is contributing €1,020,000 with Munster Council providing the balance of €234,984 to fund the grants scheme (note 15 of the Schedules to the Financial Statements).

The amounts payable in the Club Development Grant Scheme are outlined in table 4.

County	Total Grant
Clare	€218,865
Cork	€399,886
Kerry	€116,443
Limerick	€144,136
Tipperary	€254,022
Waterford	€121,632
Total	**€1,254,984**

Table 4: Amount payable by each County in Club Development Grants.

Strategic Facility Investment Fund

The Munster Council's Budget Framework investment programme has been replaced with a new Strategic Facility Investment Fund as part of its Development Plan, which will run from 2023 to 2028. The aim of the fund is to provide financial support to all counties for the provision of playing and training facilities. Surpluses from each of the financial years will be considered for this fund, the Council aiming to set aside €1.2 million per County over this period. Financial support to counties under this fund is subject to meeting investment criteria and an approval process.

County	Total Grant
Clare	€1,200,000
Cork	€200,000
Kerry	€1,200,000
Limerick	€1,200,000
Tipperary	€650,000
Waterford	€219,829
Total	**€4,669,829**

Table 5: Amount payable to each County in Strategic Facility Investment Fund Grants.

Summary

Munster Council had a strong financial performance in the financial year ended 30 September 2025 reflecting a successful championship, particularly in Senior Hurling. Combined the Senior Hurling and Football Championships continue to be a major source of income, with 93% of gate receipts coming from both these competitions. Therefore, the financial health of these competitions will determine the ongoing ability of the Council to fund clubs and counties to the extent that we do.

In line with the Strategic Facility Investment Fund within its Development Plan 2023-2028, the previous Budgetary Framework and the ongoing Club Development grant programme, the Council remains focused on maximising the distribution of funds to clubs and counties.

We are most grateful to our patrons, partners, volunteers and staff for their continued support.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Financial Statements

Financial year ended 30 September 2025

Comhairle Na Mumhan, Cumann Luthchleas Gael

Council Information

For the financial year ended 30 September 2025

Officers of the Council and the Finance & Management Committee	Tim Murphy (Chairperson) Sean Michael O'Regan (Vice Chairperson) Ger Ryan (Former Chairperson) Dermot Lynch (PRO) Bob Ryan (Treasurer)
Secretary / Chief Executive Officer	Kieran Leddy
Operations manager	John Brennan
Registered office	Áras Mumhan Newcastle Castletroy Limerick V94 NW83
Independent auditors	Grant Thornton Chartered Accountants & Statutory Audit Firm Mill House Henry Street Limerick
Bankers	AIB 106/108 O'Connell Street Limerick
Solicitors	Michael Glynn Solicitors 98 O'Connell Street Limerick

Comhairle Na Mumhan, Cumann Luthchleas Gael

Report of the Finance & Management Committee

For the financial year ended 30 September 2025

The Finance & Management Committee present their annual report and the audited financial statements for the year ended 30 September 2025.

Reporting Entity

Comhairle Na Mumhan, Cumann Lúthchleas Gael is an unincorporated Association.

Principal Activities

The principal activity of Comhairle Na Mumhan is the promotion and development of Gaelic Games in Munster.

Business Review/Results

The surplus for the financial year after providing for depreciation amounted to €473,844. The detail of the financial results for the year are set out on pages 9 to 10.

Analysis of Income and Expenditure

The principal source of income is from gate receipts from intercounty hurling and football championship matches within the province. A detailed financial review is included in this annual report.

Balance Sheet

Comhairle Na Mumhan, Cumann Lúthchleas Gael has net assets of €8,528,291 (2024: €8,054,447) at the end of the year.

Future Development

In 2023, the Munster Council launched its Strategic Facility Investment Fund as part of its Development Plan, which runs from 2023 to 2028. The aim of the fund is to provide financial support to all counties for the provision of playing and training facilities. Surpluses from each of these financial years will be set aside for this fund, with the Council aiming to set aside between €600,000 and €1.2 million per County over this period.

Post Balance Sheet Events

No significant events occurred since the balance sheet date which requires disclosures in the financial statements.

Principal Risks and Uncertainties

There are a number of potential risks and uncertainties which could have a significant impact on Comhairle Na Mumhan, Cumann Lúthchleas Gael's long-term performance. Comhairle Na Mumhan, Cumann Lúthchleas Gael's Finance & Management Committee review existing risks and identify new risks on a regular basis. Suitable controls are put in place and action plans are established to mitigate risks. These risks and uncertainties and the related controls and plans are monitored by the Finance & Management Committee on a regular basis and reported to the Provincial Audit & Risk Committee.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Report of the Finance & Management Committee (continued)

For the financial year ended 30 September 2025

Books and Records

The Finance & Management Committee is responsible for ensuring that proper books and accounting records are kept by Munster Council. The Finance & Management Committee have appointed appropriate accounting personnel to ensure compliance with those requirements. The books and accounting records are maintained at its Registered Office at Aras Mumham, Newcastle, Castletroy, Limerick.

Auditors

The auditors, Grant Thornton, have indicated their willingness to continue in office.

Signed on behalf of the Finance & Management Committee

Ciarán Ó Lidí	Roibeárd Ó Riain	Tadhg Ó Murchú
Rúnaí	Cisteoir	Cathaoirleach

Date 25 November 2025

Comhairle Na Mumhan, Cumann Luthchleas Gael

Council Officers' Responsibility Statement

For the financial year ended 30 September 2025

Under the Gaelic Athletic Association guidelines and best practices, the Council Officers are responsible for preparing the Annual Report and the financial statements each year in accordance with applicable regulations which give a true and fair view of the state of affairs of the Council and of its operating performance for that year.

The Council Officers have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In preparing these financial statements, the Council Officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identified 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 the Council will continue in business.

The Council Officers are 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, financial position and profit or loss of the Council to be determined with reasonable accuracy and enable the financial statements to be readily and properly 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.

Statement on relevant audit information:
Each of the persons who are Officers at the time when this Statement is approved has confirmed that:

- so far as that officer is aware, there is no relevant audit information of which the auditors are unaware; and
- that officer has taken all the steps that ought to have been taken as an officer in order to be aware of any relevant audit information and to establish that the auditors are aware of that information.

This statement was approved by the Officers and signed on their behalf by:

Ciarán Ó Lidí	Roibeárd Ó Riain	Tadhg Ó Murchú
Rúnaí	Cisteoir	Cathaoirleach

Date 25 November 2025

Comhairle Na Mumhan, Cumann Luthchleas Gael

Independent Auditors Report to the Council Officers of Comhairle Na Mumhan, Cumann Luthchleas Gael

For the financial year ended 30 September 2025

Opinion

We have audited the non-statutory financial statements ("financial statements") of Comhairle Na Mumhan, Cumann Luthchleas Gael (the "council"), which comprise the Income and Expenditure Account and Statement of Retained Earnings and Balance Sheet for the financial year ended 30 September 2025, and the related notes to the financial statements financial statements, including the summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland), ("the relevant accounting framework").

In our opinion, Comhairle Na Mumhan, Cumann Lúthchleas Gael's financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the association as at 30 September 2025 and of its profit or loss for the financial year then ended, and
- have been properly prepared in accordance with the relevant accounting framework.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ('ISAs (Ireland)). Our responsibilities under those standards are further described in the 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. 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 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 Association'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. Other information comprises information included in the annual report, other than the non-statutory financial statements and the auditor's report thereon, including the Report of the Finance & Management Committee. 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 Council Officers of Comhairle Na Mumhan, Cumann Luthchleas Gael (*continued)*

For the financial year ended 30 September 2025

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the non-statutory financial statements or our knowledge obtained in the course of 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.

Responsibilities of the council officers and those charged with governance for the financial statements

As explained more fully in the Council Officers' responsibilities statement, the council officers are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine 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 council officers are responsible for assessing the association'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 the officers either intend to liquidate the association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the association's financial reporting process and for the preparation of financial statements that give a true and fair view.

Auditor's responsibilities for the audit of the non statutory financial statements

The objectives of an auditor are to obtain reasonable assurance about whether the non-statutory 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 non-statutory financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Independent Auditors Report to the Council Officers of Comhairle Na Mumhan, Cumann Luthchleas Gael (*continued)*

For the financial year ended 30 September 2025

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

This report is made solely to the association's members, as a body, in accordance with the agreed scope of our engagement work. Our audit work has been undertaken so that we might state to the association's 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 the association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mairead O'Connell

MAIREAD O'CONNELL
For and on behalf of
Grant Thornton
Chartered Accountants & Statutory Audit Firm
Limerick

Date:

Comhairle Na Mumhan, Cumann Luthchleas Gael

Income and Expenditure Account and Statement of Retained Earnings

For the financial year ended 30 September 2025

	Schedule	Financial year ended 30 Sept 2025	Financial year ended 30 Sept 2024
Income		**€**	**€**
Gate Receipts	1	9,504,476	8,011,896
Commercial Income	2	860,000	965,561
Central Council funding	3	2,024,933	3,776,461
Other income	4	85,440	86,705
Financial income		100,703	96,788
Match day programme income		91,941	111,104
Total Income		**12,667,493**	**13,048,515**
Direct costs			
Match day costs	5	(2,254,819)	(1,916,831)
Field rent	5	(1,401,934)	(1,146,842)
Competition costs	6	(64,304)	(47,234)
Match day programme costs	7	(477)	(33,457)
Total Direct Costs		**(3,721,534)**	**(3,144,364)**
Gross Contribution		8.945,959	9,904,151
Indirect costs			
Team costs	8	(659,738)	(703,632)
Coaching & games development	9	(1,553,899)	(3,394,055)
Player welfare and bursaries	10	(603,951)	(494,271)
Administration costs	11	(1,262,805)	(1,299,465)
Other costs	12	(61,258)	(73,604)
		(4,141,651)	**(5,965,027)**
Surplus before funding activities		**4,804,308**	**3,939,124**

The accounting policies and notes on pages 13 to 20 form part of these financial statements.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Income and Expenditure Account and Statement of Retained Earnings

For the financial year ended 30 September 2025

	Schedule	Financial year ended 30 Sept 2025	Financial year ended 30 Sept 2024
Funding activities		€	€
Operating grants payable	13	(950,480)	(549,098)
Capital grants payable	14	(100,000)	(735,943)
Club development grants	15	(1,254,984)	(1,413,351)
Strategic facility investment fund	16	(2,025,000)	(734,785)
		(4,330,464)	(3,433,177)
Surplus for the financial year		473,844	505,947
Retained Earnings at the beginning of the financial year ended		8,054,447	7,548,500
Surplus for the financial year		473,844	505,947
Retained earnings at the end of the financial year		8,528,291	8,054,447

Income and surplus arose solely from continuing operations.

There was no other comprehensive income other than those dealt with in the Income and Expenditure Account.

The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A for small entities.

These financial statements were approved by the Officers of the Council and are signed their behalf by:

Ciarán Ó Lidí — Rúnaí

Roibeárd Ó Riain — Cisteoir

Tadhg Ó Murchú — Cathaoirleach

Date 25 November 2025

The accounting policies and notes on pages 13 to 20 form part of these financial statements.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Balance Sheet

As at 30 September 2025

	Note	€	As at 30 Sept 2025 €	€	As at 30 Sept 2024 €
Fixed Assets					
Tangible assets	5		2,094,762		2,206,107
Financial assets	6		635		635
			2,095,397		2,206,742
Current Assets					
Debtors	7	1,974,455		1,913,945	
Loans and deposit scheme – Croke Park	8	7,743,665		5,142,963	
Cash at bank and in hand	8	1,992,566		3,019,374	
		11,710,686		10,076,282	
Creditors - Amounts due within one year	9	(5,277,792)		(4,228,577)	
Net Current Assets			6,432,894		5,847,705
Net assets			**8,528,291**		**8,054,447**
Represented by:					
Revenue account	10		8,528,291		8,054,447
Total capital employed			**8,528,291**		**8,054,447**

The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A for small entities.

These financial statements were approved by the Officers of the Council and are signed their behalf by:

Ciarán Ó Lidí — Ciarán Ó Lidí, Rúnaí

Roibeárd Ó Riain — Roibeárd Ó Riain, Cisteoir

Tadhg Ó Murchú — Tadhg Ó Murchú, Cathaoirleach

Date 25 November 2025

The accounting policies and notes on pages 13 to 20 form part of these financial statements.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Statement of Cash Flows

For the financial year ended 30 September 2025

	Notes	2025 €	202
Cash Inflow from operating activities			
Surplus before funding activities		4,804,308	3,939,12
Interest on deposit and loan scheme		(100,703)	(96,78
Depreciation		114,945	135,68
Operating grants and other donations payable		(950,480)	(549,09
Capital grants payable		(100,000)	(735,94
Club development grants payable		(1,254,984)	(1,413,35
Strategic facility investment fund payable		(2,025,000)	(734,78
Increase in debtors		(60,510)	(879,02
Decrease in loans		-	100,00
Increase/(Decrease) in creditors		1,049,215	(1,746,37
Net cash flow from operating activities		**1,476,791**	**(1,980,55**
Cash flow from investing activities			
Capital expenditure		(3,600)	
Net Cash flow from investing activities		**(3,600)**	
Cash flow from financing activities			
Returns on investments and serving of finance		100,703	96,78
Net cash flow from financing activities		**100,703**	**96,78**
Net increase / (decrease) in cash and cash equivalents		1,573,894	(1,883,76
Cash and cash equivalents at the start of the year		8,162,337	10,046,1
Cash and cash equivalents at the end of the year	8	**9,736,231**	**8,162,3**

The accounting policies and notes on pages 13 to 20 form part of these financial statements.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the Financial Statements

For the financial year ended 30 September 2025

1. Accounting Policies

The significant accounting policies adopted by the Council are as follows:

1.1 Basis of preparation of financial statements

Comhairle Na Mumhan, Cumann Luthchleas Gael is a sports organization in which the registered office and principal place of operation is Aras Mumhan, Newcastle, Castletroy, Limerick. The organization is responsible for the development and oversight of Gaelic games in Munster.

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute. The Council qualifies as a small entity in accordance with Section 1A of Financial Reporting Standard 102.

The financial statements are prepared on a going concern basis, under the historical cost convention unless otherwise noted in the accounting policies below.

The financial statements are presented in Euro (€) which is the functional currency of the Council.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Council's accounting policies (see note 2).

The following principal accounting policies have been applied:

1.2 Revenue

Gate receipts

Gate income relates to tickets sales for games played during the accounting period and is stated gross. Income from season / term tickets is based on an allocation from Central Council in respect of the annualised value of each term ticket scheme.

Commercial revenue

Commercial revenue relates to income allocated from Central Council in respect of sponsorship of the tournaments and events run by Central Council. The revenue is recognised in accordance with the terms and conditions of the agreements entered into between Central Council and the individual sponsors and media partners.

Grants

Grants receivable and payable are included in the Income and Expenditure Account in the year in which they are approved in principle.

1.3 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair values, including transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the Financial Statements (continued)

For the financial year ended 30 September 2025

1. Accounting Policies (*continued*)

1.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

1.5 Financial instruments

The Council only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivables and payables, and loans from banks.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivables and payables, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income and Expenditure account

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Council would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.6 Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at transaction price, including transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the Financial Statements (continued)

For the financial year ended 30 September 2025

1. Accounting Policies (*continued*)

1.7 Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of fixed assets over their estimated useful lives as follows:

Land	No depreciation charged
Premises and buildings	4% per annum – Straight line
Office equipment	20% per annum – Straight line
Trophies	No depreciation charged
Referee equipment	25% per annum – Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

1.8 Taxation

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

1.9 Operating leases: The Council as Lessor

Rentals received under operating leases are credited to the Income and Expenditure Account on a straight line basis over the lease term.

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

The Council Officers consider the accounting estimates and assumptions below to be their critical accounting estimates and judgments:

The items in the financial statements where these judgments and estimates have been made include:

Going Concern

The Council 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 Council 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 Council was unable to continue as a going concern.

Useful Lives of Tangible Assets

Long-lived assets comprising primarily of buildings and land 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 values. The Finance & Management Committee regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives, the Council officers consider physical condition and expected economic utilisation of the assets. Changes in useful lives can have a

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the Financial Statements (continued)

For the financial year ended 30 September 2024

2. Judgments in applying accounting policies and key sources of estimation uncertainty (*continued*)
Useful Lives of Tangible Assets (continued)
significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €2,094,762 (2024: €2,206,107).

Allowance for impairment of debtors

The entity estimates the allowance for doubtful trade debtors based on an assessment of specific accounts where the Council has objective evidence comprising default in payment terms or significant financial difficulty that certain customers are unable to meet their financial obligations. In these cases, judgement used was based on the best available facts and circumstances including but not limited to, the length of the relationship.

3. Particular of Employees	**Financial year ended 30 Sept 2025**	**Financial year ended 30 Sept 2024**
	€	**€**
Salaries and remuneration	874,519	787,982
Social welfare costs	83,783	75,633
	958,302	**863,615**

The average monthly number of employees, including during the financial year was as follows:

	Financial year ended 30 Sept 2025	**Financial year ended 30 Sept 2024**
	No.	**No.**
Staff	10	11

These remuneration costs and employee numbers exclude casual stewards at matches, the cost of which is included in Match Day costs (Schedule 5 to the Financial Statements).

4. Surplus before funding activities	**Financial year ended 30 Sept 2025**	**Financial year ended 30 Sept 2024**
Surplus before funding activities is stated after charging:		
	€	**€**
Depreciation of tangible assets	114,945	135,681
	-	-

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the Financial Statements (continued)

For the financial year ended 30 September 2025

5. Fixed Assets

	Land	Buildings	Office Equipment	Ticket van	Trophies	Referee equipment	Total
	€	€	€	€	€	€	€
Cost							
At 1 October 2024	543,000	2,815,731	395,882	28,640	4,676	13,376	3,801,305
Additions	-	-	3,600	-	-	-	3,600
Disposal	-	-	-	-	-	-	-
At 30 September 2025	**543,000**	**2,815,731**	**399,482**	**28,640**	**4,676**	**13,376**	**3,804,905**
Depreciation							
At 1 October 2024	-	1,165,035	388,147	28,640	-	13,376	**1,595,198**
Charge for year		106,010	8,935	-	-	-	114,945
At 30 September 2025	**-**	**1,271,045**	**397,082**	**28,640**	**-**	**13,376**	**1,710,143**
Net Book Value							
At 30 September 2025	543,000	1,544,686	2,400	-	4,676	-	2,094,762
At 30 September 2024	543,000	1,650,696	7,735	-	4,676	-	2,206,107

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the Financial Statements (continued)

For the financial year ended 30 September 2025

6. Financial fixed assets	**As at 30 Sept 2025 €**	**As at 30 Sept 2024 €**
GAA credit scheme	635	635

7. Debtors	**As at 30 Sept 2025 €**	**As at 30 Sept 2024 €**
Debtors	1,946,455	1,881,945
Premium tickets	28,000	32,000
	1,974,455	**1,913,945**

8. Cash and cash equivalents	**As at 30 Sept 2025 €**	**As at 30 Sept 2024 €**
Croke Park loan and deposit scheme	7,743,665	5,142,963
Cash at bank and in hand	1,992,566	3,019,374
	9,736,231	**8,162,337**

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the Financial Statements (continued)

For the financial year ended 30 September 2025

9. Creditors – Amounts falling due within one year

	As at 30 Sept 2025 €	As at 30 Sept 2024 €
Creditors and committed funds	5,045,636	3,948,383
Accruals	205,812	223,339
PAYE and PRSI payable	26,344	56,855
Budgeting framework accrual (note 13)	-	-
	5,277,792	**4,228,577**

10. Movement on accumulated surplus

	As at 30 Sept 2025 €	As at 30 Sept 2024 €
At 1 October	8,054,447	7,548,500
(Deficit) / Surplus for the year	473,844	505,947
At 30 September	**8,528,291**	**8,054,447**

11. Taxation Status

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

12. Related Party Transactions

Related party transactions consist of monies due to and from GAA clubs in Munster, as well as Central Council GAA related to funding. The following balances with other affiliated bodies of the Gaelic Athletic Association were owed to / (due from) at the year end:

	As at 30 Sept 2025 €	As at 30 Sept 2024 €
Clare GAA (net)	1,241,813	202,778
Cork GAA (net)	106,826	(10,588)
Kerry GAA (net)	1,110,415	1,294,110
Limerick GAA (net)	90,738	59,929
Tipperary GAA (net)	590,402	595,806
Waterford GAA (net)	70,018	65,919
Central Council GAA (net)	(1,658,815)	(1,558,468)

Comhairle Na Mumhan, Cumann Luthchleas Gael

Notes to the Financial Statements (continued)

For the financial year ended 30 September 2025

12. Related Party Transactions (continued)

Wages and remunerations paid to senior management and officers of the Council during the year amounted to €355,657 (2024: €351,547).

The Council entered into a 10-year lease agreement in respect of renting a premises to Limerick GAA to the annual value of €16,200. There are no amounts due at year end (2024: €Nil).

13. Provisions

	As at 30 Sept 2025 €	As at 30 Sept 2024 €
At 1 October	-	14,057
Credited to the income and expenditure account	-	(14,057)
At 30 September	**-**	**-**

Comhairle Na Mumhan, Cumann Luthchleas Gael had entered into budgetary framework agreements with each of the six counties within the province. At 30 September 2025, the amount to be paid by Comhairle Na Mumhan, Cumann Luthchleas Gael under these agreements is Nil (2024: €Nil). 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.

14. Capital commitments

As at 30 September 2025 the Council has not entered into any capital commitments.

15. Post Balance Sheet Events

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

16. Comparative information

Comparative information has been reclassified where necessary to conform to the current year presentation.

17. Approval of Financial Statements

The Officers of the Council approved the financial statements for issue on 25 November 2025.

The following pages do not form part of the financial statements which are the subject of the independent auditor's report on pages 6 to 8.

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the Financial Statements

For the financial year ended 30 September 2025

1. Gate receipts	Financial year ended 30 Sept 2025 €	Financial year ended 30 Sept 2024 €
Senior intercounty hurling championship	8,381,960	6,794,936
Senior intercounty football championship	477,045	526,346
Senior club football championship	75,640	55,219
Senior club hurling championship	77,409	97,265
Co-op Superstores MSHL and McGrath cup	-	79,226
U20 championship	186,781	175,715
Minor championship	145,785	133,110
Junior and intermediate club championships	159,856	150,079
	9,504,476	**8,011,896**

2. Commercial Income	Financial year ended 30 Sept 2025 €	Financial year ended 30 Sept 2024 €
Media coverage	425,000	480,000
Streaming income	85,000	135,561
Championship sponsorships	350,000	350,000
	860,000	**965,561**

3. Central Council Funding	Financial year ended 30 Sept 2025 €	Financial year ended 30 Sept 2024 €
Games development personnel	35,194	1,692,145
Other projects	892,260	995,792
Club development grants	1,020,000	1,000,500
Match cost rebates	77,479	88,024
	2,024,933	**3,776,461**

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the Financial Statements (continued)

For the financial year ended 30 September 2025

4. Other income	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Affiliation fee and appeals	600	274
Tournament fees	665	698
Department of Arts & Heritage grants	15,635	11,162
Foras na Gaeilge	30,000	48,895
Other income	38,540	25,676
	85,440	**86,705**

5. Match day costs & field rent	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Match day costs	853,293	679,771
Field rent	1,401,934	1,146,842
Match officials	103,438	84,247
Security	742,114	659,760
Ticketing	555,974	493,053
	3,656,753	**3,063,673**

6. Competition costs	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Medals and trophies	64,304	47,234
	64,304	**47,234**

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the Financial Statements (continued)

For the financial year ended 30 September 2025

7. Match day programme costs	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Match day programme costs	**477**	**33,457**

8. Team costs	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Intercounty, club & ladies' team expenses	**659,738**	**703,632**

9. Coaching & games development	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Personnel	626,318	2,298,923
County projects	820,440	953,582
Munster council development projects	107,141	141,550
	1,553,899	**3,394,055**

10. Player welfare and bursaries	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Player injury scheme	532,751	426,021
Third level bursaries	71,200	68,250
	603,951	**494,271**

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the Financial Statements (continued)

For the financial year ended 30 September 2025

11. Administration costs	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Salaries and pension costs	487,409	555,839
Rates and insurance	46,779	53,214
Depreciation	114,945	135,681
Professional fees	122,506	91,264
Conference and travel	194,281	206,157
Office administration	189,805	149,031
Financial costs	6,967	6,616
North America twin	37,066	50,344
Irish Language programme	63,047	51,319
	1,262,805	**1,299,465**

12. Other costs	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Scor expenses	5,480	11,012
Council awards / events	55,778	62,592
	61,258	**73,604**

13. Operating grants payable	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Special grants	301,600	152,200
Grants to sub bodies	240,095	245,281
Gaeltacht grants	39,185	42,017
Post primary schools' development	29,600	29,600
Provincial and All Ireland finalists' grants	220,000	80,000
Urban grants	120,000	-
	950,480	**549,098**

Comhairle Na Mumhan, Cumann Luthchleas Gael

Schedules to the Financial Statements (continued)

For the financial year ended 30 September 2025

14. Capital grants payable	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Budget framework agreement payable	**100,000**	**735,943**

15. Club development grants	**Financial year ended 30 Sept 2025 €**	**Financial year ended 30 Sept 2024 €**
Clare	218,865	231,685
Cork	399,886	461,565
Kerry	116,443	157,741
Limerick	144,136	245,288
Tipperary	254,022	244,183
Waterford	121,632	72,889
	1,254,984	**1,413,351**

Of the €1,254,984 payable to clubs in counties, €234,984 is payable by Munster GAA. The remaining €1,020,000 is payable by Central Council. The €1,254,984 is expensed under funding activities in the income and expenditure account.

16. Strategic Facility Investment Fund

The Munster Council's Budget Framework investment programme (schedule note 14) has been replaced with a new Strategic Facility Investment Fund as part of its Development Plan, which will run from 2023 to 2028. The aim of the fund is to provide financial support to all counties for the provision of playing and training facilities. Surpluses from each of the financial years will be considered for this fund, with the Council aiming to set aside between €600,000 and €1.2 million per County over this period. Financial support to counties under this fund is subject to meeting investment criteria and an approval process. Funds committed to date are detailed below.

	Financial year ended 30 Sept 2025 €	**Financial year ended 30 Sept 2024 €**
Clare	1,200,000	-
Cork	200,000	-
Kerry	-	600,000
Limerick	700,000	-
Tipperary	(75,000)	75,000
Waterford	-	59,785
	2,025,000	**734,785**