



AN CHOMHDHÁIL BHLIANTÚIL 2025

TUARASCÁIL AN ARD-STIÚRTHÓRA
AGUS CUNTAIS AIRGID 2024





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AN CHOMHDHÁIL BHLIANTÚIL 2025

AN CLÁR	4
STANDING ORDERS	5
TUARASCÁIL AN ARD-STIÚRTHÓRA.....	6
TICKET ALLOCATION BREAKDOWN	83
FINANCIAL STATEMENTS FOR YEAR ENDED 30 SEPTEMBER 2024	112
THANKS TO OUR SPONSORS	223



COMHDHÁIL 2025

An Clár

DÉ hAOINE, 21 FEABHRA

- 10.30 Cruinniú Coiste Bainistíochta
- 14.00 Delegate Registration opens
- 14.00 Cruinniú Ard-Chomhairle
- 16.00 Workshops (Finance, Demographics, Sustainability, Volunteering)
- 18.15 Dinnéar
- 19.30 Opening of Congress
 - Adoption of Minutes & Standing Orders
- 19.35 Tuarascáil an Ard-Stiúrthóra
- 20.15 Adoption of Accounts
- 20.55 Appointment of DRA Secretary
- 21.00 Address by Uachtarán Chumann Camógaíochta na nGael
- 21.15 Address by Uachtarán Chumann Pheil na mBan
- 21.30 Congress adjourns

DÉ SATHAIRN, 22 FEABHRA

- 9.30 Resumption of Congress
 - Oral reports from Workshops
- 10.15 Youth Reps Report to Congress
- 10.35 Consideration of Motions
- 12.15 Óráid an Uachtaráin
- 13.00 Lón
- 14.00 Resumption of Congress/Consideration of Remaining Motions
- 16.30 Conclusion of Congress

STANDING ORDERS

In order that the proceedings of Annual Congress be carried out without delay, the following Standing Orders will be observed:

1. The Proposer of a Resolution or of an Amendment thereto may speak for five minutes, but not more than five minutes.
2. A delegate speaking to a Resolution or of an Amendment must not exceed three minutes. A maximum of two delegates from any one county shall speak on any one Motion.
3. The Proposer of a Resolution or an Amendment may speak a second time for three minutes before a vote is taken, but no other delegate may speak a second time to the same Resolution or Amendment.
4. The Cathaoirleach may at any time he considers a matter has been sufficiently discussed call on the Proposer for a reply, and when that has been given a vote must be taken.
5. A delegate may, with the consent of the Cathaoirleach, move “that the question be now put”, after which when the Proposer has spoken, a vote must be taken.
6. No Motion shall be considered, other than that properly before the Congress.
7. A speaker to the Ard-Stiúrthóir’s report or to any other general discussion shall not exceed three minutes on any one topic.
8. A suspension of Standing Orders may only be allowed with the approval of three-fifths of those present and voting.
9. Where the Congress considers it appropriate, a vote may be by secret ballot.
10. Motions to remove, amend or to temporarily amend/set aside a rule shall be carried by three-fifths of those present, entitled to vote and voting.

INTRODUCTION

It is that time of year again when we gather as an Association to reflect on the year just ended and to consider how we might best navigate the next 12 months and beyond. Assembled herein are some thoughts to accompany that process, to remind ourselves of our recent successes and to pose a few important questions regarding our future direction.

As always, chief among the GAA achievements for the year are the on-field exploits of the players, and I will revisit some of that drama later in these pages. There were exciting developments off the field as well with, among other things, the advent of new football playing rules. We await the transition from concept to reality with optimism and eager anticipation.

Congress in Newry last February marked the beginning of the term of our new Uachtarán, Iarlaith Ó Broin. It promises to be an exciting three years, and indeed many of Jarlath's ambitions and plans have already borne fruit.

On many other fronts, too, 2024 was a year characterised by change. And no little challenge. Reassuringly though, our identity and purpose is undiminished. Yet again the number of people and teams playing our games is unprecedented, and our reach continues to expand.

We turned our collective attentions to the evolution of football this year, and we all eagerly await the refreshed game which that promises. Doubtless there will be lessons there too for hurling next year and beyond. Concerns persist about our sustainability; financial pressures are ever greater, and our ethos is challenged in a number of respects. Those topics merit recurring examination, and these pages afford us the opportunity to do just that.

The Association continues to grow ever stronger and to ably promote Gaelic games in a spirit of volunteerism and community, and the story of 2024 is one of further progress. Thus, it is my privilege to present a report of another year of advancement on the part of Cumann Lúthchleas Gael.



CONGRESS 2025

The trend in recent years has been towards a Special Congress in autumn to consider significant changes for the following playing season. 2024 was no exception, with major reform to Gaelic football being the topic this time around. Thus, we have less on-field business to conduct at this Congress than we might expect in a year designated for playing rule changes. Nevertheless, there are some important proposals to consider.

As I reflect on the themes of the past year, I will refer in passing to a number of other proposed motions and expand a little upon the context of some of them.

In the broad governance sphere, some of the matters at hand include the necessity to introduce Adult Safeguarding arrangements and the case for changing our membership year to facilitate individual injury fund cover. We also introduced a Nominations Committee this year, and that in turn prompted a lengthy, but I hope straightforward motion to align the committee process.

The burden on volunteers bears highlighting again this year, and one proposed rule change attempts to address that somewhat in the specific case of the county PRO.

And of course, we have an opportunity to recast somewhat the structure of the Senior All-Ireland Football Championship.

The advent of Codes to be governed by Central Council has inevitably reduced the volume of potential rule changes presented to Congress. This pattern will continue; however, it should not have the effect of diminishing in any way the importance of the event. Instead, it will perhaps afford us the opportunity to reimagine how Congress might be structured in the future, allowing us the scope to consider matters of strategy fundamental to our identity and our future.

While we ponder that opportunity, there remains important business to transact in Donegal. Not least among that are our four workshops on Finance, Sustainability, Volunteerism and Demographics. We will also hear, and adjudicate on, approximately 30 proposals from various units of the organisation on topics as diverse as governance, membership and safeguarding.

I hope that the matters at hand are given due consideration and that this Congress is a forum for the considered and open debate that characterises our organisation.



PEIL 2024

Given the blue hue that has accompanied the review of so many of our recent senior football championships, supporters of the game could be forgiven at the start of 2024 for wondering who – if anyone – might emerge from the pack and tackle the dominance exerted on the competition by the men from the capital.

It's a justifiable starting point when nine of the last 14 finals played saw the title end with them – but 2024 after all its twists and turns would usher in change and no little drama along the way.

If ever there was a campaign with the hallmarks of perseverance and resilience stamped all over it, this was it, as Armagh found another level in their game to reach their fifth final and secure what was only their second ever Sam Maguire Cup success.

To say that the county mobilised behind their efforts would be no exaggeration and their eventual final win over Galway – that county's second defeat in three years – once again underlined the passion for our games and the vibrancy of the GAA scene in the county.

While the time lapse between the league's start and the conclusion of the championship is not what it once was, there are few clues in January action as to what might transpire on harder pitches and in warmer weather when June and July demand our undivided attention.

Before any sort of form guide began to form for any of the competing teams across the four divisions there was important club business to attend to and some great encounters before the final destination of the three national titles for 2023/24 was confirmed.

A crucial Conor Glass Davin End goal saw Watty Graham's pip an impressive St. Brigid's team in the AIB All-Ireland club football championship senior decider after an excellent spectacle, allowing them to make up for the disappointment of the previous year's final defeat.

Portents of what was to come for Armagh later in the year could be found in Cullyhanna's win over Cill na Martra in the Intermediate final, while the Junior honours also went to Ulster as Arva held off the challenge of Listowel Emmets. The emotions laid bare at Croke Park after all three encounters – from both winners and losers – encapsulated more than anything the importance and success of these competitions, and the energy and interest they create in the communities of the competing clubs should not be overlooked.

When inter-county league action commenced it didn't take long to throw up results which raised eyebrows. Derry's win in Tralee and Monaghan's away win over Dublin were both noteworthy and Derry's form would prove durable over the course of the campaign.

A run that saw them lose only once – to a Dublin team that they would encounter in the final – strengthened their credentials for a long summer run.

Across the Allianz League divisions Donegal and Armagh put clear daylight between themselves and Division Two's other contenders before Donegal pipped their Ulster rivals by the narrowest of margins in the decider. Crucially promotion was secured by both.

In Division Three, Down's star continued to rise although once promotion was secured, they had to settle for the runners-up spot in the final joust with Westmeath after the two teams had shared the spoils in their group encounter. In the final division Laois finished on top and beat Leitrim in the final as both secured third tier league football for 2025.

One noticeable change to the football landscape has been the need for counties to find better form and settled personnel in the closing stages of the league with such a quick turnaround for championship activity.



On the provincial circuit the action in Connacht unfolded as many expected and despite a scare for Galway in Sligo they booked a final date against a Mayo team who had navigated the challenges of New York and Roscommon.

The Salthill decider went right to the wire with Galway goalkeeper Connor Gleeson delivering the decisive score from a late free kick to complete an impressive revival.

The accompanying celebrations underlined the history associated with the fixture and the occasion. In the East, Louth emerged as the story of a championship that has been dominated by Dublin.

While Wicklow and Wexford both scored early noteworthy victories it was a Louth team, well marshalled by Ger Brennan, that remained as the last team standing after wins over Wexford and Kildare to face the defending All-Ireland and Leinster champions.

While Dublin emerged with four points to spare in the end it was one of their more uncomfortable Leinster final outings in recent years.

In Munster, Waterford claimed a welcome scalp beating Tipperary but that was to be the last of the surprises as Kerry accounted for Cork and Clare with three and seven-point winning margins respectively to retain their provincial title.

In keeping with the practice of recent years, Ulster provided the most food for thought.

Cavan raised eyebrows with a preliminary-round win over Monaghan in Clones before Tyrone needed extra time to end Breffni designs on another Ulster title.

Donegal ransacked Derry at Celtic Park, ruthlessly exploiting the defensive setup of the league champions with four goals, and their credentials were further bolstered with a semi-final win over Tyrone.

In the final they met an Armagh team who had navigated the challenges of Fermanagh and neighbours Down – with a point to spare.

In another intriguing encounter, illuminated by some incredible point taking, a tense decider went to extra time and penalties which, yet again, went against Armagh.

It was to their credit that the latest disappointment propelled their challenge from this point onwards.

They topped their All-Ireland group stage drawing with a Galway team who would finish second and whose path they would cross again.

There were few high-profile casualties in the other groups with Dublin, Donegal and Kerry all securing coveted quarter-finals berths without the need for preliminary assignments, which derailed Mayo, Cork, Tyrone and Monaghan.

After the successful staging of the first two Tailteann Cups it was important that the appeal of the competition for both players, counties and supporters would remain strong and thankfully that would prove to be the case.

Sligo, Fermanagh, Down and London topped their groups but as the competition progressed three of the teams from the previous year's semi-finals – Laois, Down and Antrim – remained in the hunt and were joined by Sligo.

In a repeat of one of those 2023 semi-finals Down faced Laois in the final and while the Leinster county atoned for the concession of a glut of goals a year earlier by getting to within two points of their opponents, there was no denying Down the title and a return to the top-level ranks in 2025.

Straight knockout football tends to focus minds in a unique way and the credentials of those remaining were laid bare on a busy weekend of Sam Maguire quarter-final football.

Galway dethroned Dublin and Armagh held off Roscommon while the following day Donegal and Kerry had the measure of Louth and Derry, respectively.

When Armagh finished strongly and availed of extra-time to end Kerry's season and Galway leaned on their experience to see off Donegal, we were left with a novel final pairing.

Would Galway's appearance two years earlier prove decisive, or would it be Armagh's newfound energy that would see them deliver only a second title?

In the end it turned out to be a case of the latter.

A cagey first half saw the sides finish level at 0-6 apiece at the break and Aaron McKay's 46th-minute goal proved crucial in a contest that went right down to the wire.

The performance and the campaign as a whole spoke volumes for the resolve and resilience that pulsed through the team as Kieran McGeeney joined an exclusive club of All-Ireland winning players (and captains) and managers to scale the summit of the game with their native counties.

It brought a novel name back to the top table and will no doubt provide hope and motivation for others to do likewise in the months ahead.

Add in this year's new rules, and championship 2025 carries with it no little intrigue.



IOMÁINT 2024

The onset of another season of hurling is usually accompanied by positivity and eager anticipation and the early weeks of 2024 did not buck this trend.

The overriding sentiment before a ball had been pucked was the positioning of Limerick on the edge of sporting immortality with greatness for this special group already long ensured on the back of their previous exploits.

While a limited number of teams had landed four titles in both codes, only one had crossed the rubicon of five consecutive titles – the Dublin footballers – with no hurling team ever managing the feat; Kilkenny in 2010 recently going closest before the intervention of Tipperary and Lar Corbett.

It's not that hurling needed such a back story.

The sky-high levels of entertainment and drama delivered in recent campaigns – even in a period of one team dominance – has meant the recommencement of action after the lull is keenly awaited and the action as it unfolded did not disappoint.

There comes a time in the evolution of a team when the stresses and strains of a prolonged period of excellence and bewildering consistency begin to take their toll.

Does a team manager roll the dice and freshen up a panel with new faces or is it prudent to stick with the tried and trusted and the invaluable knowhow that can only be acquired in the furnace of finals when titles are earned?

What is the tipping point that is never the same from one group to the next?

Before the inter-county scene would demand our attention three AIB GAA All-Ireland club championship finals had still to be played with six communities electrified by pending trips to Croke Park and silverware within touching distance.

Having ended Ballygunner's quest for another crown in the most dramatic of semi-finals, St. Thomas' arrived in the capital to meet Kilkenny and Leinster champions O'Loughlin Gaels, who themselves had scraped past the challenge of Cushendall.

In keeping with the two semi-finals, the final went to the wire only to be won with a touch of class from Éanna Burke, who somehow swung over a last gasp winner into the Hill 16 goal while hugging the Hogan Stand touchline.

It was a score worthy of winning any contest.

The Intermediate and Junior finals threw up two Kilkenny v Cork contests meaning the Marble County was represented in all three finals.

At Intermediate level, Thomastown proved too strong for Castlelyons and in the Junior contest Tullogher Rosbercon had the measure of St. Catherine's.

The Allianz League activity that followed provided some useful pointers as to how the 2024 Championship might unfold.

Clare were the early pacesetters completing their group games undefeated with an away draw against Wexford the only blemish on their five outings.

On the other side, Limerick's form mirrored that of Clare while Kilkenny (1A) and Tipperary (1B) showed strong form to claim the other remaining semi-final berths.



It would be an exaggeration to say that alarm bells rang when Kilkenny ended Limerick's interest in a league title, but it did offer food for thought and when Clare beat Tipperary before finishing their campaign with a two-point league final win over Kilkenny, Brian Lohan's team ensured that their championship quest would start on a strong footing.

The other league titles were claimed by Laois (2A), who beat Carlow, Derry (2B), who held Tyrone's challenge at bay, Mayo (3A) who accounted for Sligo and finally Warwickshire (3B), who had the measure of Fermanagh.

Liam MacCarthy championship action swung into life on April 21 and neither provincial championship was found wanting.

In Leinster, Kilkenny dropped points in draws with Galway and more notably Carlow on a memorable day at Netwatch Cullen Park.

Antrim went one better beating Wexford at Corrigan Park and Dublin's successful visit to Salthill saw them return to the eastern seaboard with both points, as the group placings started to stack up.

Dublin's success saw them squeeze Galway out of proceedings to book a final date with Kilkenny while Antrim retained their Liam MacCarthy status.

A desperately disappointing day for Dublin in the Leinster final saw them incur the full wrath of Kilkenny and the contest was in effect over at half time, sending another provincial title home with the black and amber camp.

We are running short of the superlatives required to fully articulate the emotions that the Munster hurling championship stirs in people.

The competitive nature of the province surpasses any of our provincial competitions in terms of intensity and unpredictability and its penchant for remaining relevant until the final whistle in the last round of games is something to behold.

A home win for Waterford over Cork set the tone in the first round of games, while Limerick emerged on top from a tumultuous clash with Clare in the packed confines of Cusack Park.



After losing to Clare at home, Cork hosted Limerick at SuperValu Páirc Uí Chaoimh knowing their campaign was hanging by a thread. That type of billing produced one of those unforgettable nights by the River Lee with no fewer than six goals and 72 points as the hosts emerged with two points to spare.

Added to a convincing win over Tipperary in Thurles, the result transformed Cork's season and saw their huge support base mobilise behind the team as they progressed to a preliminary quarter-final.

The final itself presented us with the small matter of a third consecutive Munster decider involving Clare and Limerick.

Could this one be different?

Unfortunately for Clare, the answer was no after a frenetic encounter in Thurles.

Few teams have caused Limerick as much trouble in recent seasons, but a win still proved to be beyond Clare.

In the other tiers the destination of silverware was confirmed earlier.

There was little to separate Offaly and Laois in Joe McDonagh Cup action with Offaly atoning for the previous year's final defeat to win by three and ensure a return to top level hurling in 2025.

In the Christy Ring Cup, Kildare proved too strong for Derry in the final having already topped the group.

In the Nickey Rackard final Donegal saw off the Mayo challenge after they too had topped their group.

Lory Meagher silverware once again headed north, in this instance to Fermanagh who beat Longford to claim the title.

From that point on the concluding stages of the Liam MacCarthy Cup action resumed.

Cork and Wexford navigated preliminary quarter-final assignments against Offaly and Laois respectively, before advancing to the last eight challenges – Cork seeing off Dublin but Wexford losing out to Clare.



And then there were four.

On a carnival weekend for hurling Clare finally got the measure of Kilkenny in what was the counties' third consecutive semi-final duel – but not before having to contemplate another defeat after trailing by six points in the 47th minute and winning despite not registering a goal.

On the other side we were treated to another Cork v Limerick spectacle, that sold out Croke Park for a hurling semi-final for the first time ever.

And what a spectacle it was.

Brian Hayes' first-half strike saw Cork surge ahead before five unanswered Limerick scores allowed them to take a two-point lead into the interval.

There was to be no let-up in the intensity on the restart of a game that ebbed and flowed before Cork held their nerve to see it out.

It ended Limerick's quest for a fifth consecutive championship win and in doing so reminded us of the scale of their achievements over the course of the previous four years.

Even in defeat their resilience was laid bare – a trait that added further to Cork's victory on the day.

The scene was set for a repeat of the 2013 hurling final when a replay was needed, where Clare famously won under the Saturday night lights.

While a replay would not be required to separate them in 2024, extra time would and there was no little drama over the course of an action-filled afternoon.

The hurling campaign had already been one to remember, but could the final live up to that type of billing given what we had witnessed up to that point?





The answer to that was an emphatic yes.

It was another hurling clash of the highest standard that intrigued and bewildered in equal measure.

A blistering start from the men in red saw them surge into a 1-8 to 0-4 lead after a quarter of an hour, helped by a wonder strike from Rob Downey following a piercing run through the heart of the Clare rearguard.

Clare settled however, to allay fears they could be cut adrift.

Aidan McCarthy grabbed a crucial goal on 17 minutes and by the 22nd minute the deficit was whittled down to one.

A 1-12 apiece scoreline at half time was indicative of the first half we had been treated to and there was more to come.

Mark Rodgers pounced for a second Clare goal on 40 minutes before Tony Kelly scored one of the all-time great All-Ireland final goals after a dazzling display of skills.

For all this Clare could not prevent Cork from tagging on points with Patrick Horgan leading the charge and forcing extra time.

However, Clare were not to be denied.

Still level at half time in extra time, they somehow found a way with McCarthy, Kelly and Shane Meehan all pointing and their goalkeeper Eibhear Quilligan denying Robbie O'Flynn at the other end.

The final whistle was a long time coming on an unforgettable day at Croke Park but there was no one complaining.

When it is as good as this who wants it to end? It was the ultimate compliment to the players and those who prepare them.

THE PLAYING YEAR



The shape of our playing year is a perennial topic of debate. Sometimes frustratingly so. Not so long ago I expressed the view in these pages that we seemed to have arrived at a solution. That was in the context of a newly minted calendar which distinctly delineated the Club and County game. It seems I spoke in haste.

I do still believe that separation to be fundamentally correct, but it's clear that some modifications are required. 2024 was the second iteration of a football structure that was introduced on a trial basis, with 2025 scheduled to conclude that trial. And those successive seasons have carried lessons. So, what are we still trying to fix, and what are the issues?

Cast your mind back to why the current structure was introduced. We wanted to narrow the competitive gap between counties by providing more games at an appropriate level for all teams, but especially developing counties. We wanted a competition that would avoid, or at least minimise, meaningless games. We wanted to superimpose a reasonable footprint exclusively for the inter-county season. And all while giving teams a chance of competing for the Sam Maguire Cup and retaining the positive aspects of the structure that preceded it.

In its broadest sense, the structure delivered on most of this. However, among the issues raised by Counties in relation to it were:

- The need to provide a gap week between the Allianz League finals and start of Provincial Football Championships
- The one-sided nature of some games (particularly in the early rounds) of the Provincial Championships
- Whether the relevance of the Provincial Championships could be enhanced by providing a greater reward for Provincial Champions
- Minimising the break in the calendar between teams exiting the Provincial Championships and their first game in the Tailteann Cup/Sam Maguire
- Addressing the condensed nature of certain parts of the championship season (e.g. trying to avoid playing three weeks in-a-row for teams in Sam Maguire/Tailteann Cup Preliminary quarter-finals)

It is not unreasonable to characterise these as adjustments rather than outright departures. They are certainly achievable individually. Whether they can all be accommodated together is the question. Consider, too, the slight tensions that persist around July All-Ireland Final dates, and the absence of replays. Clearly there is still some work to do.

We introduced a trial for 2023 to 2025 and we will complete that exercise. That means 2025 will be largely unchanged. The shape of 2026 is ours to determine now.

While the proposed new structure will not solve all of the issues outlined above (for instance the one-sided nature of some Provincial Championship games), it does address many others, and in our consultations with Counties, there was a clear view that a Championship with greater jeopardy is required. Hence the new proposal, which provides a backdoor to teams defeated in Round 1 of the Sam Maguire or Tailteann Cups only.



Here's what it looks like:

- The Sam Maguire Cup comprises 16 teams - the eight Provincial Finalists and eight highest Allianz League finishers
- The former each play one game against one of the latter at home
- The winners of this and subsequent rounds advance directly to four of the quarter-final spots
- The losers of this round enter a losers' side of the draw, which will, by a slightly longer route, produce the other four quarter-finalists
- All games are knockout, albeit with a back door, but with no round robin element

The Tailteann Cup also adopts a similar structure.

Congress is also asked to consider reintroducing replays for drawn Provincial Finals, and to dispense with extra time after a drawn All-Ireland final. Instead, we will go straight to a replay. These proposals both address specific scenarios which arose this year and gave rise to some disquiet. That is the value of a trial, you learn, you listen, and you adapt.

I know that opinions are still divided, as well, on the summer All-Ireland final dates. Of course they make for a congested season, and a very pressurised seven months for players, and officials. Perhaps our media profile, and even attendances, are curtailed as well. I acknowledge that there are drawbacks.

The payoff is a strong bond between the club and county game, and the necessary breathing space for the club game to flourish and some fixture certainty for all players. I think that makes the shape worthwhile. As with everything it's a matter of compromise and balance. There is a gathering mood to shuffle the finals back by a week or two, and that may well transpire in the future. Stretching the season out a little would be no bad thing - but I don't foresee a return to September.

A further opportunity to stretch the season might well present itself at the other end of things, in January. Perhaps the suspension of the Provincial Pre-Season competitions could point to starting the Allianz Leagues a little earlier in future? It's probably too early to reach conclusions around this yet. 2025 is just a trial and the competitions are still on hold. But it merits debate.

There are a lot of good ideas in isolation, but the lesson from the extensive discussion paper provided by the Central Competitions Control Committee on potential Championship Structures, is that it is extremely difficult - if not outright impossible - to accommodate in a single structure everything we would like to achieve. For instance, we all agree that extra high-profile games are a requirement for teams to develop, but how does one achieve this if a greater degree of jeopardy is also a key requirement? There was also a strong view that Provincial Finals and the major occasions they provide are worthy of retention; but how then does one deal with the imbalance in strength of the Counties participating in each province? Add to this the challenge of fitting the Championship into a defined footprint that - at the other end - allows a meaningful season for club players.

On top of all that, Storm Éowyn has been visited upon us, with the consequence of games being lost or relocated due to the extreme weather conditions in recent days. Inter-county football and hurling in January is precarious enough without the recent increase in major weather events. It does call into question the long-term viability of major fixtures so early in the year, particularly in such a condensed season.

The answer of course lies in trying to strike a balance between all of these things. The proposed new structure may not tick every single box perfectly, but it does go a long way to striking a better balance among what are often contradictory aspirations. I hope the proposed solution is thoroughly debated and proves worthy of support.

I hope too that the day is not too far away when we can reach a long-term solution and consensus and enjoy a period of relative stability.

REIMAGINING GAELIC FOOTBALL

At Special Congress in November the Association overwhelmingly passed all motions to introduce new rule enhancements on a temporary basis. This was a ringing endorsement of the manner in which the Football Review Committee approached its work, and particularly the respect the committee showed to all stakeholders at all levels. There is certainly some learning for us all.

This is not the place to explain or dissect the specific provisions, that has been more than ably addressed by others before now. However, the underlying goal bears reiterating: “To make Gaelic games the most enjoyable amateur games in the world to play and watch.”

To do that the FRC prioritised seven rule enhancements and over 40 distinct changes, all of which are designed to improve football for players and our spectators and introduce interventions that speak to the tradition of the game. In all, 49 motions were passed. I know people are focusing on this number but, in reality, many of these are just administrative. I’d hope people focus on the seven core areas and give them time to bed in.

This is not the place to revisit or reassess all of those changes. We dealt with that exhaustively at Special Congress last November. Now we turn our attention to how it plays out on the pitch.

As agreed by Ard-Chomhairle there will be opportunities to make changes or amendments at specific intervals – the first being at the end of the Allianz Leagues. Considering the FRC has brought forward changes that have been proposed before by previous committees I would urge people to give these changes the best possible chance for success. I’d ask that people don’t view the end of the league and review process as almost a completion date. Let’s be reasonably openminded and above all respect the feedback of 7,500 people who engaged in a survey, and also acknowledge the silent cohort who we know from falling attendances have turned their backs on the game. We have a duty to safeguard Gaelic games, keep players playing and indeed have referees willing to officiate. In introducing the dissent rules, I believe we deserve huge credit as an Association. We are now giving practical expression to our value of Respect. We have the opportunity to create a culture change, especially at underage level, where poor behaviour must be tackled and we must create an enjoyable playing environment for players and especially referees who have identified abuse as a key factor in why they’re stopping.

At the time of writing, I have seen only one Allianz League game in person – Carlow v Tipperary in Division Four in round one. There was a palpable buzz of anticipation in Netwatch Cullen Park as we waited to see what the new year, new teams, and of course new game would bring. In the event we saw a fast, open attacking game with plenty of scores, plenty of talking points, and spectators on the edge of their seats right up to the final whistle. The consensus was of positive first impressions all round. I certainly enjoyed it hugely (except the last couple of minutes!) and it bodes well for what’s ahead of us.

There are going to be plenty of challenges in the coming months – but it is evident there is a renewed interest in the game which is a good start. There will be challenges but I must commend everyone involved since Special Congress on engagement with coaches, clubs and referees.



ON THE HORIZON FOR HURLING

The attention focussed on football in recent months was absolutely necessary. The reasons are well documented. That is not to say that hurling folk should feel that “their” code is being neglected.

Football’s adventures can guide us here in a number of ways. Obviously, a lot of the measures to be implemented simply don’t apply to hurling, or are not necessary. But some of them might be. Preserving parallels between the two codes for the benefit of referees and spectators is a good idea. And the measures around referee respect should be endorsed irrespective of code.

Quite apart from the specific measures, the football process has proved invaluable thus far, and may well serve as a model not just for hurling evolution, but elsewhere as well.

To be clear, no such exhaustive overhaul of hurling is contemplated, or necessary. But I did mention in these pages in previous years that hurling too needs to be nurtured and minded. That means considering where it is played, how it is played, and by whom.

That mantle has been taken on in 2024 by a new Hurling Development Committee (HDC). Prompted by an increased impetus to develop and grow our national game, the HDC is focussed on protecting the game in areas where it thrives and nurturing it in regions where it requires development, and this mandate will lead to the formulation of a Strategic Plan for the game.

Any plan will require investment from within the Association and indeed Government. As a related aside, let me welcome here the decision to explicitly acknowledge the UNESCO Intangible Cultural Heritage status of Hurling and Camogie in the National Sports Action Plan 2024-2027. An immediate outcome of this decision has been the award of €100,000 a year over three years between the GAA and Camogie.

Any plan and investment must also be well managed and measurable and linked to the overall coaching and games planning, investment and governance framework. It’s good to see that Hurling has its own action plan within each County Operation Plan this year. I ask counties to embrace this opportunity to look at how best the game can be grown.

These measures aim to enhance participation, ensure equitable development across regions, and maintain the cultural significance of hurling and camogie in Irish society.

A significant milestone for the HDC was the appointment of William Maher as the National Head of Hurling in January 2025. William is a Tipperary native, from the Ballingarry club, and brings a wealth of experience to the role both from a coaching and professional context. I wish him well with what lies ahead and would urge all units to support his endeavours.

No single person, no matter how well equipped for the job, can change the hurling landscape on their own. Previous similar initiatives, with the very best of people on board, have yielded progress, but not the ultimate end. In some ways, and in some places, our own structures mitigate against the growth of hurling. I will never characterise Gaelic football as an obstacle, but it is often hurling’s single biggest competitor. We need to adopt our structures and change that thinking. These factors are a generational outcome. The solutions may well be the same.

Thus, the Uachtarán has rightly pointed out that the current and future work of the HDC, and indeed William, may not come to full fruition for quite a while. At every level of the Association, we need to support and respect their work and be open to their ideas. A comprehensive, methodical, and data-based approach will stand us in good stead. We have all seen that recently in this parish.



MINDING OUR PLAYERS

The Association is first and foremost about games, and we must always strive to ensure that the welfare of those who play is to the forefront of our thinking. Welfare is a broad term, and our responsibilities here are wide ranging. It's a matter of care for peoples' wellbeing, acknowledging player perspectives, and recognising the limits of what we can reasonably expect. In short, we need to make sure that the player perspective is central to all of our decision making, both long and short term.

Medical and Scientific

The Association is fortunate to have an active and expert Medical Scientific and Welfare Committee which is at the vanguard of this thinking. This committee includes a diverse group of medical professionals with GAA backgrounds and their technical knowledge across a host of issues is truly invaluable to us. Thus 2024 saw a broad range of welfare policies and projects rolled out for players across all levels of the Association.

- The Association commissioned a research project to investigate ACL injuries in Gaelic games.
- The Association provided (and monitored) Anti-Doping Education for over 3,000 inter-county players via the bespoke Gaelic games Anti-Doping Module hosted on Tobar.
- Our bespoke Foireann Injury Management System continues to gather momentum, providing crucial insights into the key injury data trends emerging across inter-county Gaelic games. The second injury data trends report was published and disseminated to our medical personnel network in the latter part of the year.
- Another Gaelic games Player Welfare Conference was held in August 2024, with over 80 medical and sports science practitioners across a multitude of disciplines in attendance.
- We published an updated Concussion Guidance document for use across the three Associations. Our policy is based upon the most recent international guidance and best practice, and it will spearhead an educational campaign in 2025 where club players, coaches and volunteers in particular will be the focal point for learning.

In more general terms the medical and scientific imperative is to maintain player welfare at the forefront of our thinking, to provide advice in relation to player welfare and medical matters relevant to the Association and its members that is scientifically robust and backed by appropriate data. The ongoing work of the MSW committee will provide valuable leadership and guidance in formulating Association policy in these areas.

GAA Injury Benefit Fund

The GAA Injury Benefit Fund represents another key facet of player welfare. Developments here during the year and plans for 2026 mean that it merits particular focus.

First the numbers: Some 6,778 claims were registered in the period June 2023 to May 2024, an increase of 291 claims on the same period for 2022. The expected cost of these claims will be €7.9m, with approximately 16% of injuries arising at inter-county level. Registered team statistics generally provide a useful metric of overall activity, but contrary to individual membership numbers, teams dropped marginally (by 38 teams) last year. The drop is apparent at juvenile level and indicates that clubs are not registering all teams. This issue becomes apparent when claims arise without cover, as arose frequently this year.

Significant reforms and better governance of the fund in recent years have delivered a better experience for players, a higher level of cover and cost reductions for clubs. All units enjoyed reductions in their 2024 fees either via specific discounts or reduced loadings on the claim's bands applicable. The net effect of this discount was a saving to units of €1.5M on their 2024 fees.

Benefits were also increased this year, with medical cover increasing to €5,500 and loss of wages benefit increasing to €400 per week. Of course, I know that in many cases these benefits do not cover the full extent of players' medical expenses in relation to an injury. This underlines the point that the GAA Injury Benefit Fund is not a substitute for a personal insurance policy. It is an initiative to assist players in times of injury to augment other personal covers. Worryingly though, some 89% of claimants appear to be using the Injury Fund as their only means of cover. This points to likely pressure on the fund in the years ahead.



There are two specific measures in the pipeline to further refine the fund. In June 2025 we plan to move to a system of self-claim notification. The injured player (or a parent/guardian on behalf of a minor player) will have the facility of notifying and managing their own Injury Fund claim, submitting documentation directly and tracking the claim progress. This will significantly lighten the club officer burden and add valuable transparency.

Thereafter, in 2026 we plan to discard the team registration model and move to an individual player basis. The Congress motion regarding changes to the membership year is designed to facilitate this, and to align the legal membership year with the Injury Fund benefit year.

Individual membership will better facilitate players on multiple teams and will remove the dangerous bias against registering teams at certain grades. It will also hopefully reinforce the concept that the fund provides a valuable protection to players and is worth preserving, protecting, and paying for.

GPA

We continue to work collaboratively and effectively with our colleagues in the GPA to advance the lot of inter-county players. We cooperated on many such initiatives during the year, and we were grateful for the input of the GPA in many decisions and areas of policy making.

A more reasonable and sustainable playing and training week – and year – for players is a shared objective. It's one we have yet to definitively solve but renewed efforts this year certainly moved us further along that path.

Key to that objective is the concept of a reasonable closed season that is universally observed. We dispensed with the Provincial pre-season competitions to advance that goal. It was a matter of some contention at the time, and opinions were very much divided as to whether it would work. It's early days I know, and the definitive data is not yet to hand at the time of writing, but I am somewhat underwhelmed at the outcome. If this structure is to persist, we must make it work, otherwise the sacrifice of those competitions is just pointless. So that means everybody stretching their thinking a bit. Counties not permitting or sanctioning training, managers trusting and minding their players, and the GPA telling us where breaches arise, and the Association enforcing. It's a shared responsibility and we're all letting each other down.

The charter governing arrangement for inter-county players expired in 2024 and it was agreed to simply replicate its provisions in a new iteration. This is evidence, I hope, that players believe that they are well provided for.

In broader terms, the underlying protocol agreement with the GPA formally expired at the end of October 2024. As I write, we are engaged in an ongoing process with the GPA towards a new agreement for the coming years and I expect that to bear fruit early in 2025.

DEVELOPING AND GROWING



Coaching and Games development are the cornerstone of everything that the GAA does, introducing people to our games and helping them grow and learn on their path as players. That means recruiting and equipping an able cohort of coaches. We have to continually nurture that resource and refine that process if we are to achieve our fundamental aims.

The sheer scale of that undertaking is evident in the level of investment devoted to coaching and games each year – it is our single greatest area of expenditure. Consider also that the entire structure is backboned by volunteers whose commitment is not measured on any mere income statement.

GAA Kellogg's Cúl Camps

The GAA Kellogg's Cúl Camps were, once again, a resounding success story in 2024. Thanks in no small part to great effort from our County Games Managers, coordinators and over 6,500 mentors. 144,495 children attended our Kellogg's Cúl Camps across 1,311 venues last summer.

One notable achievement was surpassing the two million milestone since the inception of the programme in 2006. This level of attendance represents 18.5% of the population aged between 6 and 13 years of age. A cautionary note though – CSO data indicated that this age cohort is now in decline which is likely to mean an inevitable decline in future numbers.

In 2024 we sought to emphasise diversity and inclusion at our Cúl Camps by collaborating with the Irish Refugee Council in offering places to children from migrant families. Additionally, and with support of Dormant Accounts Funding, 38 inclusive camps were organised hosting over 1,000 children in conjunction with training support from Local Sports Partnerships. The programme also provided 600 free places through the School Completion Programme. The reach of the Cúl Camps extended beyond Ireland, with significant growth in camps in Britain and 18 other regions worldwide.

Coach Development

Our aligned Coach Development Framework with the LGFA and Camogie Association saw several key programmes come to fruition this year.

It was wonderful to see the GAA Coaching Conference return to Croke Park last November with over 700 people attending. This year marked the 60th anniversary of the very first national coaching workshop and over 60,000 coaches have earned qualifications since then.

The study showed that we enjoy very strong engagement at the Introduction to Coaching and Gaelic games Course – but that engagement tails off with much lower progression to Award 1 and above. This is a trend we hope to address by developing more bitesize, accessible modules with credits awarded to people attending.

Indeed, a key part of making education attractive is making it logistically simpler. We joined forces with the National Safeguarding Committee to streamline and combine our respective courses. The resultant development of a joint ICGG/Safeguarding 1 Course and the development of a course specifically for parents especially who are helping at the club nursery will make it easier for coaches to become qualified.

Strategic and County Planning

As Aontas reaches the midpoint of its implementation we took the opportunity to review the strategic Games Development objectives within the plan. This was worked in collaboration with counties and provinces. Five pillars were identified; Hurling, Games, People, Clubs and Communities and Governance.

To operationalise these national objectives and cascade them down into counties a new county operations planning template has been created, aligned to the five pillars. It will be the responsibility of each County to determine their own actions and milestones for each area. This serves to offer Counties the ownership to embark upon those initiatives which makes sense for them while also ensuring there is alignment with the Association-wide strategic objectives.

County Engagement

This year saw a renewed commitment to engaging with counties. County Coaching Officers were welcomed to the Officer training day in January, and there were at least two further online meetings later in the year.

Perhaps the most powerful development this year has been the advent of the individual county midyear reviews which took place over August and September. These comprised extensive online meetings where each county was asked to report on the Status of the County Plan, with particular emphasis on highlights, opportunities and risks/challenges.

The process illustrated definitively the quality and breadth of work being undertaken within counties, as well as the extent of innovation that is applied locally. This is something which we simply do not hear enough about. There are numerous instances of exceptional practice which we can and should learn from. This bears out a point made by one County Chairperson at our gathering in July when he said we should benchmark counties and better highlight best practice so we can have the opportunity to learn from one another.

Athletic Development Programme

The GAA has developed, in collaboration with the LGFA and the Camogie Association, a comprehensive Athletic Development Level One course tailored for coaches working with players aged 13 to 17. This aligns with the F3 Youth phase of the player pathway in our club and school settings.

This course encompasses modules on game-speed, force, endurance, growth and maturation, planning, and health benefits. Designed for flexibility, it allows coaches to progress through the material at their own pace, accommodating busy schedules.

Those delivering such programmes will be suitably qualified, and moreover the access to the necessary qualifications will be easier. The course is designed in such a manner that it is aimed at the club coach with the volunteer in mind, thus furthering our fundamental objective of creating self-sufficiency and sustainability.

This course was piloted in 2024 and with the addition and training of Coach Developers it will see an extended rollout in 2025.

John West Féile 2024

The John West Féile Peile na nÓg 2024 took place on Saturday, June 29th, hosted by Connacht GAA at the Connacht GAA Centre of Excellence and surrounding club venues. The John West Féile na nGael took place at Wexford GAA's Halo Tiles Centre of Excellence. In addition to the Division One finals, nearly 200 teams, comprising 3,640 players, participated in the finals across 22 venues nationwide on the same day.

Táin Óg

The Táin Óg League was once again a great success and is for many the best and only option to get games. This is a programme that I've no doubt will be prioritised by the HDC as cross-county is the best way forward for these clubs. The competition ran this year at U14, U16 and U18. The U18 grade has been challenged by the overlap with adult which is one to monitor as it limits the number of games. Overall, 86 clubs participated in over 400 games.

Talent Academy Reviews

The National Games Development Committee has initiated a review of the current structures of the Talent Academy programme to assess its effectiveness and sustainability. This review comes at a critical time, as there are growing concerns regarding the implementation of policies, particularly at the U14 age grade. Concerns arise also with regard to the increasing costs driven by inflation and the impact on a County's Club Games Programme.

A comprehensive analysis will be conducted to evaluate the data collected and address the challenges highlighted. The committee will then prioritise recommendations for policy adjustments and potential programme restructuring to ensure the Talent Academies remain effective, sustainable, and equitable for all counties.

The breadth of our ambitions in Coaching and Games Development is as impressive as it is daunting. 2024 was a year of great progress.



AROUND THE GLOBE



World GAA launched its first Strategic Plan in February 2024, charting a strategic direction for the seven international units and 475 clubs in World GAA from 2024 – 2026.

The strategy features a variety of objectives to realise the GAA's vision as a sustainable community-based and volunteer-led Association where as many as possible, participate in Gaelic games and culture for as long as possible, across the globe. By nurturing and supporting the growth of Gaelic Football, Hurling, Camogie, LGFA, and Handball across the globe, World GAA aims to create a vibrant global community. The last 12 months have already seen laudable progress towards this end.

World GAA continues to grow apace. New units are flourishing in regions as diverse as Canada and the Middle East, but also in new parts of the globe including Uganda in Africa, Palestine, Ukraine and Chile in South America. Highlights in these individual units are simply too numerous to mention, but there were a number of milestones during the year which bear witness to the general progress.

Sustainability in the game's development space is vital. Training coaches, referees and club officers is a priority for World GAA. Identifying key people in each region to take on the role as a coach developer and a referee tutor is key to the self-sufficiency and sustainability of our games.

Gaelic Football recognised as part of Ireland's Intangible Heritage

Formal independent recognition is also important in that journey. It was heartening to attend the All-Ireland Senior Football Championship semi-final between Donegal and Galway and to witness Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media, Catherine Martin TD, announce formal State recognition for Gaelic football and Ladies football as part of Ireland's living cultural heritage. This mirrors the status afforded to hurling in recent years and will prove an invaluable asset in assisting international growth.

GAA and the Olympics

Formal recognition by the International Olympic Committee (IOC) is another important goal. It's not a matter of Gaelic games as Olympic events (although we can certainly dream!), it's an important independent accreditation which can help burgeoning units in far flung places where the GAA is not well known. It's an invaluable help with recognition, facilities and funding.

To do this we must first secure AIMS (Alliance of Independent recognised Members of Sport) recognition in 60 countries. Gaelic games Australasia have completed this process and Gaelic games Britain is well on the way to completion.



Shinty International

2024 saw the Shinty/Hurling International Exhibition match take place between Ireland and Scotland in a composite rules game on Saturday, October 26th in Cusack Park, Ennis. On this occasion Ireland were victorious over Scotland in a terrific contest, Ireland 3-16, Scotland 5-7. Attendance increased both at the game and online, with the TG4 YouTube coverage generating over 26,000 views.

Challenges Ahead

The challenges are significant, however. Sustaining growth in emerging regions like those I mention above entails an ongoing need for developing sustainable coaching, referees, and officer training programmes. That is true of Ireland as well of course. Less familiar to us at home is the distances between cities and clubs. Actively participating in meaningful games involves huge logistical effort and cost, and of course even sourcing playing facilities can cause headaches.

Funding

We are very grateful for the support afforded to World GAA by the Department of Foreign Affairs. The total grant received from the DFA&T last year amounted to €521,388, and this was matched by Central Council resulting in the availability of significant resources for international development. Clubs from all over the globe can apply for funding through either the Emigrant Support Programme (ESP) or the Global Games Development Fund (GGDF). In 2024, 178 clubs benefitted from these awards.

For 2025 a new process for international units to apply for DFA grant funding for capital projects is being developed and this will be presented to the World Games Committee and their units at Congress.

Clearly the scale and pace of development of Gaelic games around the world continues to be a source of great pride to us all. But don't take my word for it. The short account below is relayed to you from Rome Hibernia GAA Club:

"This past year has been an incredible chapter for Rome Hibernia GAA, marked by growth, success, and the strengthening of our club. We increased membership by 70% and proudly became the first dual GAA club in Italy by introducing hurling and camogie for the first time. We also introduced Gaelic football in two children's schools, helping inspire the next generation of players in Rome.

"With many exciting projects in the pipeline, Rome Hibernia GAA is stronger than ever and ready for an even brighter year ahead."

MATCH OFFICIALS

Peppered throughout these pages are instances of change, fresh thinking and ambition. That's what renews the GAA and that's what keeps us relevant.

At present we have 1,792 certified Referees for football and 1,048 for hurling. Consider though that 35% of our Referees also officiate in Camogie and LGFA games. We are very dependent on a small group of key people, and we need better recruitment and retention. There are green shoots. Last year saw 604 new Referees trained in both codes; including 105 from international units.

Nowhere is fresh thinking needed more than in the sphere of refereeing. We need more referees, we need to value them and mind them better, and we need to improve refereeing standards. In short, we need to make refereeing an attractive proposition.

So, what are we doing? And who is doing it?

It is important that County Committees ensure that the Referee Administrators and Referee Committees are functioning and supported in their roles, and specifically regarding recruitment and development. Clubs have a major role to play too. At its most basic, it is incumbent on every unit in the Association to have at least one certified referee as part of their club, or indeed as part of a University/College unit. And to ensure that those officials feel a part of that club.

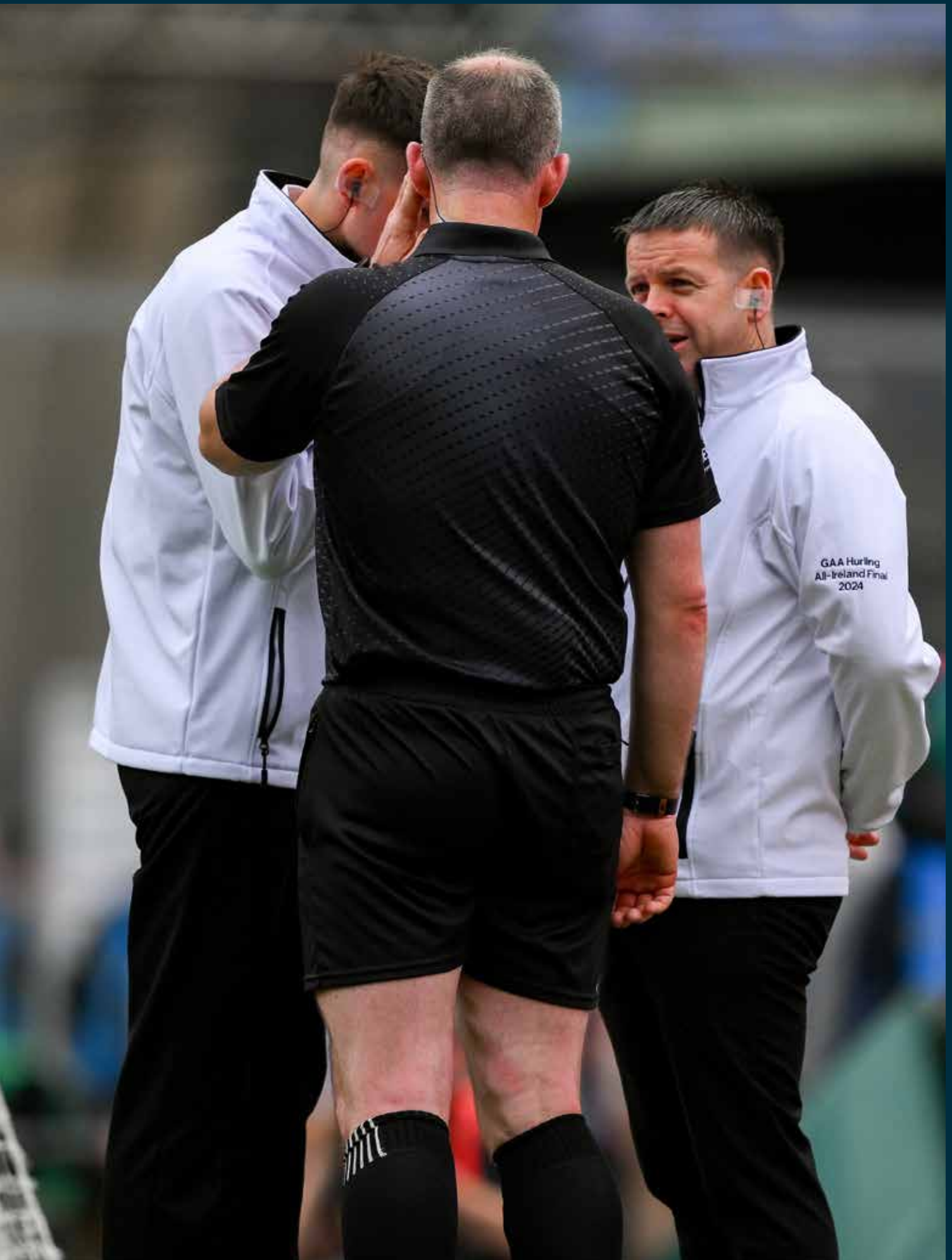
At national level, 2025 will see the appointment of a new Club Referee Development Officer to supplement our existing resources at central level. This person will be responsible for better coordination of provincial and club activities around the recruitment and development of referees at grassroots level.

An obvious impediment is the tone and volume of unjustified criticism, or even frequent verbal abuse that comes the way of our match officials, either on-field or on screen. We must strive to diminish this but more of that below. Sadly, we must also strive to better equip match officials to cope with it. We have been working with Ulster University in recent years to build appropriate supports and to enhance the coping skills of our referees. This work will culminate in 2025 with the launch of the RefWell programme for referee performance and mental health. This is a major initiative which will provide resources and training for all referees, especially those at club level.

In extolling earlier the anticipated win from the new football rules, I am very conscious as well that they will pose a different challenge for our football referees in 2025. Preparation for these changes has required the rollout of a comprehensive training programme, one that has been worked on by both the Referee Committee and the FRC. This will be a steep learning curve for all, and it will require a degree of patience from all stakeholders, particularly in understanding that with such radical change, it is inevitable that more mistakes than normal are likely to occur. That's all they are – mistakes. We need to be patient.

It will be important, too, that in the final analysis of whether certain rules are to be retained or not, the collective voice of our referees must be heard. Put simply, if certain rules don't work for referees, then they don't work for the game.

From my perspective the single most important element of our new football rules will be the elements related to match officials and on-field conduct. These provisions have the potential to change fundamentally how refereeing is perceived and how referees are treated in our matches, and I wholeheartedly welcome that.



DISCIPLINE MATTERS

Last year I reported that the GAA Disciplinary System was in good order and serving us well. I am happy to reaffirm that position in 2024.

This is one area where statistics do not necessarily tell the full story. How do you objectively measure improvement? Is a reduction in proposed penalties a good thing? Well, 2024 saw almost 100 penalties issued by the CCC and out of that total only six penalties were subsequently cleared by GAA Disciplinary Committees. There was also a reduction in the number of suspensions issued to Team Officials.

Both of those metrics point to a system which is orderly, fair and proportionate, and which is working well. Interestingly too, many people with whom I have shared those numbers have expressed surprise, the perception being that more people get off.

Cast your mind back to 2022, when we had nearly 20% more cases and fewer games (35 more football championship fixtures were introduced in 2023). The last two years have been relatively steady. The changes to the Disciplinary System at Congress 2023 have had a positive impact on these figures.

Regardless of how well the system has performed over the last few years, we still have to maintain these high standards. As with most things in the GAA it's a team effort. The first stage is a responsibility on our Referees to apply the playing rules and to report infractions correctly. Our disciplinary committees, at all levels, have to apply the rules around evidence and procedures correctly. As an Association, we must continue to educate all stakeholders involved in the process. We also must take care to treat every case equally and with the same care, and ensure consistent application of the rules.

Contrary to perception the GAA Disciplinary System is not that complicated. It can be broken down into the following steps for the majority of cases:

1. Based on a referee's report, the Competitions Control Committee proposes a penalty for misconduct at games by a player or team official.
2. The defending party can either accept or reject the proposed penalty.
3. If rejected, a personal hearing is granted before the Hearings Committee.
4. The Hearings Committee imposes a penalty or exonerates based on the evidence presented.
5. If still unsatisfied, the defending party can appeal to the Appeals Committee, which is not a rehearing of the original case but a review of how the Hearings Committee heard the case to ensure the correct rules and procedures were followed.
6. The DRA offers an independent adjudication in circumstances where all other avenues have been exhausted.

Mention of the DRA prompts me to acknowledge and thank Rory Hanniffy for his diligent service as secretary of the DRA in recent years. Rory concludes his term at Congress this year, and Naas clubman Eamonn Denieffe is nominated to succeed him. Eamonn is ably equipped for the position, and I wish him every success in the role.

Returning to matters on the Congress Clár, there are two motions for consideration which I hope will further improve how our disciplinary system operates. The first one proposes to increase the penalty for defending parties who request hearings that have no realistic chance of success. These are an unnecessary burden on the process and the officers and, in most cases, arise only due to pressure from the player or manager to submit a challenge to the proposed penalty. If there is no evidence available to overturn the referee's report then we need to see the end of such hearings.



The second matter is to deal with serious issues of foul play by players on the field, where the CCC or the Hearings Committee, having reviewed the evidence, can propose/impose a term-based suspension rather than being limited to match bans. If both motions are passed, they will enhance the GAA Disciplinary System and give more flexibility to the decision-makers in the process. Please give both measures serious thought.

I refer elsewhere to ongoing structural reform in the Association, work that is valuable. But we don't always get it right. The Official Guide (Part 1) was reformatted in recent years because it was felt to be too complicated. Now the distinction between rules and codes seems to cause confusion.

Accordingly, Ard Chomhairle has decided to move Code 16 back to Chapter 7 of the Official Guide. A motion to do this has been submitted for consideration at this Congress. It will relocate all of our disciplinary procedures together in the one place, as seems more logical and convenient. There have been other teething problems as well, largely to do with the mechanics of changing codes and the Rules Advisory Committee is proposing a motion to refine and improve that process.

The structure and content of the rules is only one element of the process. The disciplinary system is only as good as those who administer it, and at the very least we should all know the fundamental principles of an issue and where to look for the detail. Any gap in skillset and knowledge of the rules is mainly attributable to the changeover in officers, and we need to improve our supports.

It's a matter of communication, training and attracting and nurturing that expertise. I outline our plans for Officer Development this year elsewhere in these pages, and this will be one such strand.

TOOLS OF THE TRADE

The composition and appearance of our traditional playing equipment has been steadily evolving over the last couple of years.

Sliotar Regulation

The evolution of the Yellow/High-Vis Sliotar and SMART Sliotar and a Match Sliotar in recent years has been a remarkable success. In 2024 deployment was further extended to the U20 and Minor (U17) Inter-County Hurling Championships and a number of Playing Rule changes were made to facilitate compliance with the use of the approved match sliotar at all levels.

While there have been challenges, solid progress has been made as reflected in the following outcomes:

1. The *Yellow/High-Vis Sliotar* is now used in all official GAA games.
2. The *SMART Sliotar* is used in all inter-county games.
3. There are now 18 GAA Sliotar Licensees, five of whom are also approved to supply the SMART Sliotar.
4. Approved *Match Sliotars* are used in the Provincial & All-Ireland Club Championships.

The next stage of the process in 2025 is to ensure that only *Match Sliotars* produced by the GAA Licensees are used at club level. It is proposed that counties take a lead on this by ensuring that such sliotars are used in club semi-finals and finals from 2025 onwards. It is essential that this work is supplemented by an effective communication programme.

Maintaining the integrity of the game - in terms of how far the sliotar travels and standardising performance and maintaining the reputation of the Association - in terms of ethical production practices - are at the heart of this programme. This is a shared responsibility.

Hurley Regulation

As recently as 2010 all of the advice from agencies such as the Department of Agriculture, Coillte & Teagasc was that Ireland would continue to be self-sufficient in the supply of ash for hurley making purposes up as far as 2022. That has all changed in the intervening years due to the onset of Ash Dieback Disease. Ash is now under serious threat as a species of timber, and the threat posed to the future of hurling has been well documented in previous annual reports.

This year we sought to build links with the *Irish Hurley Makers Association (IHMA)* in an effort to support and safeguard their craft and to jointly consider solutions. Consensus is emerging, which focuses on the use of hurley-making materials other than ash.

In parallel the Association has commissioned the Department of Mechanical Engineering in Dublin City University (DCU) to develop a robotic arm for hurley and sliotar testing purposes as part of a study which is being funded jointly by Science Foundation Ireland (SFI).

This will be used to develop and formalise performance criteria for hurleys in order to arrive at the best possible ash alternative. An interactive workshop with the *Irish Association of Hurley Makers (IAHM)* will take place in March 2025 to consider a number of unique alternative hurley types. It is hoped that the development of these will form the basis of the roll out of a *GAA Hurley Licensing* system in 2026.

As a fallback position, long term research into breeding ash for resistance/tolerance (which was initiated by the Association in 2013) continues. This issue will consume ever more time, resource and attention as the problem inevitably becomes more acute in the years to come. I am reassured however that lessons learned from the sliotar project will stand us in good stead.

A further strand of ambition in this area is the potential introduction and implementation of a regulatory model for helmets at all levels of Camogie and Hurling. As yet this is in its infancy, but it is a topic which you will hear more about in the years to come.



GAA HANDBALL

2024 was a truly remarkable year for GAA Handball. The sport celebrated 100 years as a member of the GAA family, and as part of the centenary celebrations GAA Handball staged several events and special launches throughout the year. These included the new handball exhibit in the GAA Museum, the production of a Centenary of Handball documentary in conjunction with TG4, and the completion of a 15-year project, mapping and recording the historical outdoor handball allies across the 32 counties.

On the court, this year saw more people playing handball, and more people watching handball than ever before. We hosted two world championships in Ireland, both resounding successes. And we sowed the developmental seeds for more expansion and success in the years to come.

Turning first to that development theme, GAA Handball delivered multiple different handball development and educational programmes throughout 2024. These included schools programmes, prison programmes, LSP & social programmes, teacher training and coaching courses to 33,939 participants.

In terms of profile, 2024 witnessed a record-breaking year for GAA Handball across all media platforms. Coverage of GAA Handball returned to terrestrial television for the first time in over a decade. Internal GAA Handball media platforms also witnessed a huge increase in engagement. Total views for GAA Handball on TG4 TV and Spórt TG4's online platforms in 2024 were just short of 1,200,000.

National Competitions

2024 saw a record-setting year for the number of games staged and the numbers entering national competitions. Since the beginning of 2024, GAA Handball has run 5,000 matches across 59 National and International competitions in doubles and singles, for 4,714 competitors whose ages range from nine years of age to 85 years of age, across four different codes and 51 grades.

International Competitions

The World Handball Council took the unprecedented decision to hold two separate World Championships in 2024, one for 1-Wall/Wallball and the other for 4-Wall.

In addition to the various events held to celebrate handball's centenary, GAA Handball undertook the hugely ambitious task of hosting both of these tournaments.

o'neills.com World Wallball Championship

The 2024 oneills.com World Wallball Championship took place between the 18th – 24th of August 2024 in the University of Limerick (UL). The Championship was run across nine different newly constructed purpose-built courts in the UL sports complex. The event was the biggest standalone Wallball event ever held with 892 entries from 13 different countries - USA, Canada, Japan, England, Wales, UAE, Slovakia, France, The Basque Country, Moldova, Palestine, Israel and Ireland.

A total of 1,060 games were played and the Championship was shown exclusively over the six days by our broadcasting partners TG4, with a viewing audience of 265,000 tuning in to TG4's coverage. The global reach of the event was evident, with viewers from 38 countries tuning in, including 30,000 from the UK and 19,000 from the US.

o'neills.com World 4-Wall Championship

The 2024 oneills.com World 4-Wall Championship took place between the 26th of October and the 3rd of November 2024. This is a tournament of longer standing and tradition. The Handball World Championships originated in New York in 1964, with the event last being held in Ireland in 2012.

The Championship was run across 20 different venues in Leinster in 26 different courts over nine days. The event was the biggest standalone 4-Wall event ever held with 1,713 entries from five different countries - the USA, Canada, Japan, Mexico and Ireland.



1,913 matches were played and the World 4-Wall Championship was shown exclusively over the seven days by our broadcasting partners TG4, with a record 320,000 viewers tuning in to TG4's coverage. In a clear indication of the sport's international appeal, over 80,000 viewers from outside Ireland joined the live broadcasts, including 27,000 from the UK and 20,000 from the US. In total, viewers from 55 countries across the globe watched the event.

GAA Handball Growth in 2024

The story of 2024 can best be appreciated by considering that the number of registered members increased by 66% this year, with the number of games played increasing by 197%. This is the result of a lot of unheralded work in recent years rebuilding the sports structures and reprioritising resources in readiness for expansion. But I truly believe that this story is not yet finished. Handball has massive potential which the wider Association has yet to fully realise let alone capitalise upon. Watch it grow further, or better still get involved.

AREA	2023	2024	% INCREASE
Registered Clubs	140	145	7%
Registered Members	6,491	10,800	66%
Numbers who participated in Development Programmes	17,000	33,939	99%
Number of games staged in National/International Competition	1,943	5,000	157%
Number of entries into National/International Competition	2,460	4,714	92%
Social Media Followers	28,549	45,126	58%
Television/Streaming Views	103,200	1,531,200	1,484%

A short aside: Given all of that progress, I wonder does the integrated yet autonomous structure of Handball within the wider GAA provide a pointer for how our wider integration project might advance? Let me turn to the topic of our relationship with Ladies Football and Camogie shortly.

GAA ROUNDERS

The growth of player numbers and clubs within GAA Rounders continues at pace, with over 70 clubs affiliated, indicating a 25% annual growth rate. This continued growth will lead to GAA Rounders eventually having to transition to a more traditional provincial/county structure over an extended period. To achieve this, we need to move forward with a regional version of this structure. Tailored specifically to catering for our current club locations, this amended structure will allow new and current junior teams to gain more from their region and can be administered by regional bodies/committees. As GAA clubs look to offer a diverse array of Gaelic games to suit all abilities and age groups, this pathway will provide new opportunities for clubs to set up GAA rounders as a strand within their existing GAA club structures.

The senior and intermediate championships would continue to be managed nationally. Aiming to offer over 300 games in a season, as well as catering for a growing juvenile offering, is a workload that needs to be shared. However, bringing in regional committees will require a larger number of volunteers to ensure this transition is successful. Support for this regionalisation will be required to pass over both skills and knowledge.

In 2024, GAA Rounders completed National Championships for boys, girls and mixed teams at all age groups from U13 right through to minor championships. Our younger players were catered for with a series of blitz events with a “Go Games” theme to them, organised and run at a regional level with great success. In addition to this, GAA Rounders introduced regional championships to our Juvenile calendar in 2024 to make our game even more accessible to all clubs across the country. For 2025, it is the intention to build on the structures we have in place for the Juvenile game and strengthen our offerings regionally, as well as nationally.

As growth continues, we need to move strategically to take advantage of commercial opportunities that will increase funds for development and administration. Competition costs and administration of the tournaments require us to make increases in fees to clubs. Costs for all things appear to be increasing and we need to ensure a financial balance is achieved while we continue through our high-growth period. Commercial opportunities within sponsorship and gate receipts need to be investigated to help balance tournament and competition fees.

GAA Rounders in many ways encompasses the ethos of the GAA organisation. Diversifying a club’s offering can attract new members, strengthen community bonds, and contribute to the overall growth of our GAA community, all whilst offering great sporting and healthy lifestyle opportunities for all.



WHO WE ARE – OUR ETHOS AND VALUES

The GAA is more than a sporting organisation. Our voluntary ethos and our community values elevate us and make us unique. Those are our most important characteristics, and they need to be valued, protected and promoted.

The value of volunteerism is self-evident and is threaded throughout these pages. I talk about the need to value, recruit and retain. There is another imperative and that is to preserve certain roles as voluntary.

There is an inexorable creep towards payment – either overt or covert – for roles that were always previously unpaid. Nowadays even the smallest of clubs seem to be pressurised (internally or otherwise) to appoint an external team manager in the hope of success. It's not all about managers either, forgive me, that's a lazy example.

Of course that makes for financial pressure, but worse it erodes who we are. And even worse, again, is the collective blind spot. Any organisation that espouses one thing and does, or permits, another cannot prosper.

What do we do? Well, we can either admit defeat and legitimise that which we previously resisted or denied. Or we can make a stand. My strong preference is for the latter. I don't honestly believe that any of us want to be where we are on this issue. Collectively and honestly acknowledging that would be a great start.

We have convened an Amateur Status Committee to consider this very issue. I await their conclusions with interest, and I'll certainly put my weight behind delivering on them.

Ethics and Integrity

With each passing year the world around us grows ever more complex and it is essential that the GAA adapts and grows with it. That forward momentum keeps us fresh and relevant, but it brings unforeseen problems too. Our clubs and members increasingly encounter situations which stretch the limits of our responsibility or which are not governed by our rules. Quite often these are situations which were never envisaged.

Clearly where there are gaps in our rules we will amend them accordingly, but not every eventuality can – or should – be legislated for. Not having a rule doesn't mean we shouldn't have a position. That is why we have constituted an Ethics and Integrity Commission.

This body will assess any issue concerning ethical standards or integrity in relation to Association activity, which do not fall within the remit of the standard disciplinary process. It will also engage in education, research, investigation and the provision of advice in relation to matters of ethics and integrity. Most importantly, it will also provide advice on the best approach in appropriate cases.

With their guidance I believe we, and the Association as a whole, will be better equipped to deal appropriately with the most trying of circumstances and maintain our high standards. The initial proposal is to establish this function with advisory capacity within our current structures, but I do expect it to be enshrined in rule eventually.

Advocacy

Our membership is comprised of people with widely varied political views and affiliations, and with none. That diversity is important and valued. The GAA must remain staunchly apolitical in party political terms. From time-to-time issues arise on which our members may expect us to adopt a particular stance, or certain campaigns seek to harness our support. These are certainly not party political but may take us closer to that arena than is comfortable. Sometimes it is appropriate for the GAA to get involved in social issues, and sometimes it is not.

Such decisions should always be assessed not in terms of the cause, but with regard to what is best for the GAA. That is not always easy, and up to now has been largely case by case.

There is a proposal before Congress to extend the definition of our neutrality and to establish some guiding principles to inform any decisions to engage in issues beyond our core remit. That guidance is important.



Oversight

There are many different strands of compliance required of GAA clubs today. Some internally defined, and some regulated by external authorities. And there are many voluntary standards that we ask clubs to achieve.

I'm thinking here of measures as diverse as the completion of the players' charter; holding a valid liquor licence; safeguarding training compliance and so on. These individual performance elements are managed and monitored independently by the particular arm of the Association charged with that specific responsibility.

I wonder has the time come for an overall compliance arm which could coordinate all of the various strands of compliance and standards. Would it make it easier for club officers if they only had to deal with a single agency for overall compliance? Would it make it easier for us to address adverse issues and to recognise and reward excellence? I think it might. Perhaps we will return to this concept.

All of the measures I mention above will, I believe, better equip us to fulfil our broader leadership responsibilities as an organisation, promoting our ethos, ethics and values.

TOWARDS A SUSTAINABLE GAA

This is a theme that I like to return to periodically as we reflect on where we are and the progress we are making. I hope you will forgive me for reproducing elements of my previous musings on this topic. They are as relevant now as when I wrote them. Perhaps dispiritingly so. If some of it seems familiar, then that's intended.

As the GAA strives to pursue its aims in an increasingly demanding environment, we find that we are under pressure on many fronts. Our ambitions are lofty but our resources are finite.

I dwell elsewhere on the state of those resources. Most particularly finances and volunteer time. Similarly, we find ourselves competing for public attention and media profile in an ever-crowded media landscape.

Thus, our challenge is two-fold. We have to try and maximise those resources, and we have to deploy them to optimum effect. How do we best achieve our aims with the resources we have? Our goal should be to arrive at an Association, and constituent clubs, who prosper within a framework of sustainability.

Some years ago, I offered elsewhere a picture of what I think a sustainable GAA might look like:

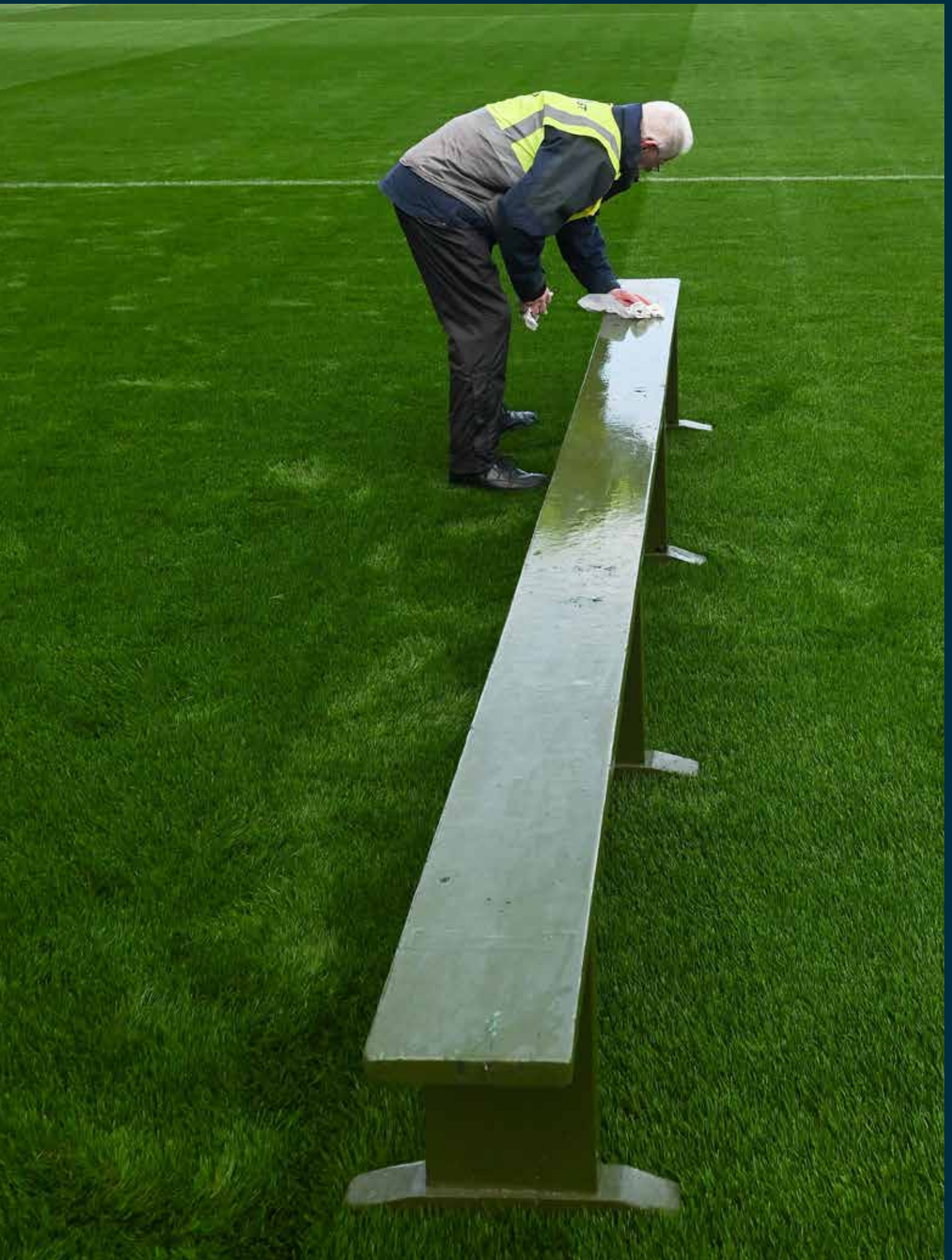
- A year demarcated more clearly, with defined rest periods
- The burden on county players' time is lessened, with a lower proportion of training to games
- County players fielding regularly for their clubs
- Clubs retaining a higher proportion of juveniles making it through to adult grades
- Clubs are self-sustaining in terms of coaches and team managers, with outside managers the exception rather than the rule
- Reduced financial pressure on counties and clubs
- Reduced stress on officers
- The pressure centrally to fund the games is lessened as well, relaxing our commercial focus and allowing us to provide more for the future
- Organisational structures that better reflect the needs of the modern organisation and that better equip counties to manage the scale and complexity of issues they face
- A less onerous burden for volunteers means more enjoyment, more ambition
- More (and new) people attracted to offer up their time

I am sure you have your own perspective on what might be included here. Or omitted. But my general sense is that we all want to see an Association which holds true to its core ideals and values, while at the same time seeking to renew itself for a vibrant and relevant future. All of our more specific objectives and targets - growth in numbers, social impact, playing standards and so on - should all follow from that.

A lot has been achieved. But some aspirations remain distant. If there is a common theme to this report it is that we must make progress on all of the fronts I mention in order to achieve a better Association.

Soberingly, our costs continue to escalate. The headline will undoubtedly be inter-county teams costs - I will consider those in subsequent pages - and doubtless the debate will rage about respective responsibilities. It's collective, and we simply haven't grasped this. There are other costs too. Consider my thoughts later on regarding county grounds and capital projects. Our Coaching and Games investment this year is at record levels. Of course that's all laudable, but we can't hope to keep increasing.

Thus far counties have managed to keep pace in revenue terms. Expanding costs have largely been offset by growth in revenues. But the potential for revenue growth is finite, while the costs are less so. (It's the same at national level). And that revenue growth brings massive workload and pressure. The very definition of unsustainable. The size and cost of backroom personnel of senior inter-county teams is simply unsustainable. The values of the Association are being eroded with each paid addition to the backroom team and voluntary roles are in danger of becoming a thing of the past. We need to support each other more vigorously on this matter.



PEOPLE



I really like the tag line used by our Officer Development Committee. “Great Teams Are Not Just On The Field.”

The GAA is an organisation founded upon and centred around people. We have always been about people coming together to achieve a common purpose and a higher goal. The notion is that the value of the whole is greater than the sum of the parts, so, we need to have regard for the people who make up those off field teams.

Our volunteers provide a social benefit far beyond their input to the GAA. Our SROI study quantified the value of GAA volunteering to Irish society as €1bn per annum. That is a remarkable testament to our organisation and our people. It’s not appreciated enough.

I worry that volunteering is wavering in modern Ireland. Everybody is pressed for time, and everybody is racing somewhere. The idea of devoting a precious hour or two for the benefit of somebody else often doesn’t even occur to us.

The consequence is evident in counties and in clubs when it comes to appointing officers with some positions becoming hard to fill. We see it informally in clubs when it comes to simply getting things done. The same small cohort of people are relied upon to do more than their share. Increasingly, club volunteers get involved while their children are active in the club, but step aside afterwards. That’s completely understandable but it is a real pity to lose somebody in whom we have invested time and effort, and vice versa. And it is always easier to retain somebody than to recruit anew.

This poses issues for the GAA on numerous levels. Our very identity is voluntary, that is where our leadership emanates from, and the volume and scale of our mission means we simply cannot operate without volunteers. Our present, let alone our future, depends upon attracting and retaining volunteers.

So what to do?

Volunteering should be rewarding. And sometimes that’s not true in our case, or at least perceived as so. We need to consider why people might want to get involved, and do our best to deliver for them. That might be personal development, it might be social contact, it might be recognition, it might be success or status. All are valid and should be supported.



A New Volunteer Strategy

This year, we made a concerted effort to assess whether our volunteers are supported to the highest possible standard. At the heart of this effort was a comprehensive consultation process at the beginning of the year. This process involved a survey, seven regional focus groups, and an extensive review of existing literature. Guided by the Planning and Training Committee, alongside other Central Council committees and departments, we have now produced the first draft of a volunteer development strategy, focussed on Officers initially.

The strategy has a clear vision: to make sure every volunteer feels valued, supported, and capable of contributing meaningfully to the Association. It focuses on three key objectives:

1. Modernising our administrative structures and processes
2. Maintaining a clear and accurate understanding of the volunteer experience
3. Sustaining a highly engaged, inspired, and well-equipped volunteer network

These objectives encompass a series of actions which, individually, hold significant potential to sustain volunteering and enhance the volunteer experience. However, taken together, they will transform how we recruit, support, and recognise those who give so much of their time and energy. Whether through modernising roles and administrative structures, more streamlined communications, better handover and onboarding processes for Officers, nationwide recognition initiatives, or improved volunteer management training and resources, the Association will continue to explore ways to prioritise support for those who selflessly give back to their Clubs, Counties and communities through volunteering.

GAA Staff

Similar imperatives apply to our staff. In fact, I hesitate to even draw a distinction between volunteers and staff in some circumstances because as often as not this is one and the same person.

It's important to acknowledge that many of the pressures of the GAA apply equally to those we employ. The structure of the season – for all its virtues – demands a lot of our people. And staff, too, fulfil an essential role. I will turn to HR matters presently.

LEADERS OFF THE FIELD

Supporting Club and County Officers

In last year's Annual Report, and indeed earlier in these pages I highlighted how the role of a GAA officer has become increasingly complex and demanding. It is a recurring theme.

I suggested that part of the solution lies in making these roles more manageable through enhanced training and development opportunities. Today, it is clear that Club and County Officers in the GAA are not lacking in training options. When specific needs arise, we are always ready to design bespoke training programmes on demand. However, there is a growing appetite among officers for development and support initiatives that extend beyond traditional training sessions.

To address this need for County Officers, we will be piloting a new Group Mentoring Initiative for County Chairpersons, Secretaries, and Treasurers starting their roles in 2025. This initiative pairs each group with a highly experienced former role-holder, who will act as a Mentoring Lead for regular meetings during the first quarter of the year, which started at the County Officer Development Conference on 17th January in Croke Park. The agendas for these mentoring sessions will be participant-driven, ensuring discussions are tailored to their specific challenges and priorities. Crucially, these conversations will remain strictly confidential, providing a safe space for Officers to seek guidance and share experiences.

In a similar vein, counties that engaged with the County Executive Development Programme have reaped the rewards of working with a specialist facilitator on a county-by-county basis for a sustained period of time. This programme helps counties become more effective teams through a six-month coaching process, and I urge all counties, especially those with new Chairpersons or significant changes on their Management Committees to give this initiative their best consideration.

The final enhanced development opportunity for counties I want to touch on is strategic planning because it is a cornerstone of effective governance and high-performance. The GAA County Planning Guide, launched in 2019, offers a comprehensive process and templates for counties to create strategic plans. It is based on an 'open strategy' model that encourages input from a wide range of stakeholders and aims to leave no stone unturned when it comes to diagnosing a County's strategic position and vision. This inclusive process ensures strong buy-in, innovative ideas, fewer blind spots, and it culminates in the publication of detailed plans that reflect the needs of the entire GAA community.

However, the process, which typically takes six to 12 months, is time-consuming for voluntary County Officers. With County Management Committees elected in December and juggling the demands of the inter-county and club seasons, the window for strategic thinking, never mind planning, is extremely limited. Many counties struggle to meet the GAA governance requirement to publish strategic plans, and some have sought simpler alternatives. In response, the Planning and Training Committee has developed and is testing a new Agile County Planning Guide to provide counties with a structured, yet more adaptable approach to strategic planning. The key output from the process is a Strategy Statement that captures the key elements of a County's strategy but is less prescriptive and time-intensive than traditional plans. The higher-level focus of a Strategy Statement allows for greater flexibility to adjust actions throughout the implementation process. I look forward to further assessing the advantages of this alternative way of planning in the coming months.

Elevating Club Standards

The development of the first phase of Club Compás in 2023 gave Clubs a self-assessment tool to benchmark their performance and enhance their governance standards. In the coming months, Club Compás will feature an Accreditation Tool that encourages Clubs to become accredited as star Clubs at either Platinum, Gold, Silver or Bronze level, much like the Club Maith initiative which has been operated by Ulster GAA since 2008. A pilot programme will be rolled out with three Clubs per County to ensure that the system is robust before a nationwide rollout. By embracing this initiative, Clubs and Counties will not only enhance their own effectiveness and efficiency but also contribute to the governance and overall health of the Association.



SAFEGUARDING

The Association is committed to our child safeguarding obligations, to ensure the children that play our games do so in a safe and enjoyable environment. Our policies and procedures are the foundation of that work. The volunteers who support and implement our child safeguarding policies, do so on behalf of all of us - members, coaches and parents. It is a serious responsibility and one that they discharge diligently.

Code of Behaviour (Underage)

2024 marked 10 years since the three Associations (GAA, Camogie and LGFA) collaborated on publication of a joint Code of Behaviour (Underage). The Code of Behaviour (Underage) is our Child Safeguarding Policy and sets out our statutory obligation but also the standards we expect of our units and those who work with children.

Fittingly then, this year all three Associations agreed to merge our vetting service with the GAA undertaking to administer the joint process.

In recognition of our continued international expansion, an International Safeguarding Code of Behaviour (Underage) was approved this year by Ard Chomhairle.

All of our safeguarding policies are reviewed biennially and the year ahead will see a restructure of our Code of Behaviour (Underage) and a review by the Child Safeguarding Committee of our supervision ratios in cooperation with Coaching and Games Development.

Vetting & Safeguarding

In 2024, over 34,500 individuals were vetted on the island of Ireland by the GAA. This is an increase of over 11,000 vetted from the previous year, however a large proportion of this increase is due to the GAA assuming vetting duties on behalf of Camogie and LGFA.

Our Safeguarding 1 training was revised with Sport Ireland and Tusla and our tutors were all upskilled to deliver the new revised workshop. Over 37,000 individuals completed the Gaelic games Safeguarding 1 workshop in 2024. While acknowledging that Safeguarding Training figures will ebb and flow from year to year (due to validity length on the cert), the 2024 figure has risen by 9,000 individuals since 2023 (28,000).

Safeguarding Compliance

A key area of work is ensuring our units comply with our safeguarding legislative requirements. During the year over 80 safeguarding compliance audit checks were completed on Clubs, County Development Squads, Cúl and Club Camps and Referees. Safeguarding Compliance Audits will remain ongoing and any safeguarding noncompliance will see a person stood down from their role, or their unit deemed safeguarding noncompliant which may involve a cessation of underage activity by a Club until deemed safeguarding compliant. We should remind ourselves that these requirements are also legislative and there can be no short cuts taken by any individual or unit and the GAA must uphold our legislative obligations.

Adult Safeguarding

Our responsibilities with regard to child safeguarding are well established, and their importance is well understood. Developments this year brought into sharp focus the need for us to embrace similar responsibilities with respect to vulnerable adults as well.

This is an area fraught with ambiguity, not least because the precise nature and extent of those responsibilities is open to interpretation.

At its most fundamental level we have a responsibility as a body with significant influence in wider society to use that influence to promote appropriate positive causes and messages. To that end we signed up to the Game Changer project and collaboration process with White Ribbon Ireland. We also designated Ruhama as a designated charity partner for 2024.



More specifically though we also need to be able to promote behaviours in our units; to train our officers and members accordingly; and to respond appropriately in adverse circumstances.

We established the Adult Safeguarding and Culture Review Task Force to help us navigate our way through this issue. Their work is ongoing, and the first outcome is before Congress today in the form of a motion establishing Adult Safeguarding as a concept in our rule book.

The motion also requires us to develop a Code of Behaviour and to set out the disciplinary processes that will govern any breaches.

This is a complex area, and the motion in itself by no means resolves that complexity. But at the moment our rule book is entirely silent on the topic, by definition rendering us ineffective and deficient. Introducing parameters around Adult Safeguarding will at least equip us to confront the issue appropriately.

AONTAS 2025

Over the past year, the Association has once again shown its willingness to face strategic challenges head-on by embracing fresh ideas and ambitious strategies. The headline strategic changes for 2024 include the motions passed to revamp Gaelic football, the appointment of a national Head of Hurling to lead hurling's growth, and the independent analysis of the economic impact and social value of Gaelic games. These changes epitomise the hard work and forward-thinking of our volunteer committees and staff departments to evolve the Association. I address each of these in their own right elsewhere in this report.

While these headline initiatives grab attention, progress has been made across all six pillars of the strategic plan, with all major projects staying on course. Equally significant, though quieter, advances have been made, such as the development of a new volunteer strategy which aims to ameliorate the roles of voluntary Officers and improve their overall volunteering experience.

Our strategic plan gained renewed momentum from the fresh energy brought by appointment of a new set of Central Council Subcommittees in the spring. In April, the Uachtarán chaired a Strategy Forum in Croke Park with the Chairpersons and Secretaries of all newly appointed committees. The forum evaluated how the current state of the strategy aligned with the Association's purpose and values and identified potential adjustments to the various objectives in the strategic plan. The feedback, together with the insights from a formal midpoint review document, helped us to refine our focus for 2024. A follow-up event in December allowed the same stakeholders to discuss progress and align on common goals.

As we prepare for 2025, two projects stand out for their potential to make a lasting strategic impact. Firstly, the Amateur Status Review Committee's imminent proposals, which will help redefine and preserve the ethos at the heart of our Association, and secondly, the development of a new long-term infrastructure strategy to future-proof our facilities and guide us in making sustainable investment decisions. These are ambitious undertakings, but they are ambitions worth pursuing.

ECONOMIC IMPACT & SOCIAL VALUE OF GAELIC GAMES



The significance of Gaelic games to Irish life and its importance to society has never been in doubt. In October of 2023 we commissioned a major piece of research and analysis attempting to put facts and figures to this assertion.

Following a tender process, we commissioned experts from Sheffield Hallam University and its Sport Industry Research Centre to establish the Economic Impact and Social Value of Gaelic games. The ambitious project, the biggest of its kind ever undertaken in Irish sport, would attempt to put hard data on the impact of the entire Gaelic games' family and across the entire island.

Launched in November of last year, the research team led by Professor Simon Shibli of Sheffield Hallam University, supported by colleagues in Manchester Metropolitan University and Ulster University, produced a report that painted a detailed picture of the role of Gaelic games in the lives of people and in turn the impact of this involvement on economic activity and on people's mental and physical health.

The headline figures were eye catching. The Social Value of Gaelic games is estimated to be at least €2.87 billion. For every €1 invested in Gaelic games, it was found that the return has a value of at least €2.30.

Consumer spending by our members is valued at €377 million. It is estimated that there are 10,600 jobs supported in the economy north and south by Gaelic games activity from hospitality to manufacture to construction, and the difference that Gaelic games make to the Irish economy in terms of Gross Value Added, which is essentially the profits and wages of these industries, is estimated to be €710 million. Taxes earned by Governments from GAA activity were a sizeable €192.6 million.

One other figure that was very significant was an estimate on the replacement cost of volunteerism which was put at €1 billion. Researchers were also asked to assess the impact of our events on provincial towns and found that the Ulster football final has a direct impact of €1.5 million on Clones and is worth €2.1m to Monaghan as a whole. Similarly, the Munster senior hurling final was estimated to be worth €3.2 million to Thurles and worth €4.5 million to Tipperary.



This level of research and analysis is commonplace now in sport. We are enormously grateful for the support and assistance that we receive from state funding, sponsorship and from our supporters and members. We are enormously proud of the fact that we are committed to reinvesting at least 83 cents from every euro received back into the development of Gaelic games. Now we have figures that assess the impact and value of that work.

The report is important in terms of giving us evidenced based data when advocating support at local and national level. It is a baseline on which to measure future growth, and it is also a valuable exercise for us as the GAA, LGFA and Camogie Association to sense check the impact of the work we do across more than 1,600 clubs.

This research also dovetails with other projects such as integration and demographics as we strive to create a GAA that will be reaching the milestone of our 150th anniversary in 2034 in the strongest shape possible – both on and off the field. The research has a lifespan of five years, and the figures contained are conservative with the potential for further analysis to be done.

How we make this report work for us will be a priority for the Association in the years ahead. It will serve to bolster our self-confidence as a movement. It reinforces a lot of the positive facets of Gaelic games which we previously believed, but now we know. We previously told ourselves, but now we are hearing it from an eminent independent body. It will also inform our internal decision making and guide our resource allocation.

From an external perspective my hope is that these findings will add a degree of credibility to our case for augmented exchequer funding. We already receive significant state support and that is very much appreciated. Indeed, it is signaled and acknowledged at various points throughout this document. We enjoy increasing support for social programmes, and for international development and capital projects. Conversely, however, state funding to drive participation in Gaelic games (via Coaching and Games Development) has declined substantially in recent years, while at the same time our own investment in this area has multiplied.

Now that we can independently verify the positive impact that the GAA can have on Irish society - through participation - it is incumbent upon us to construct a case to Government for an enhanced partnership to deliver all the mutually beneficial outcomes that this study highlights.

THE WIDER FAMILY



Early last year, the three Gaelic games Associations announced the Vision for Integration as “One Association for Gaelic games by 2027”. 2024 represented a landmark year for each of the Associations, marking 140 years, 120 years and 50 years for the GAA, Camogie Association and the LGFA respectively since their founding years of 1884, 1904 and 1974. It was therefore very fitting that in February 2024, the Steering Group on Integration revealed 2027 as the proposed date for their plans for the integration between the three organisations.

Since the landmark announcement in February, there has been the continuation of cross-association working groups concentrating on the logistical specifics in areas such as Communications, Facilities, Finance, Fixtures, Games Development, HR, Membership and Match Officials.

Each of these working groups have provided recommendations to the Steering Group on Integration and we can expect to see realisation of key recommendations from these working groups throughout 2025. These recommendations include the publishing of facility best practice, improvement in management of cross code fixtures, updated One Club guidance and alignment of the staffing of each of the associations to One Staffing Structure to name just a few.

There has also been good Government engagement during the year to give updates on Integration progress which is something that is planned to continue in 2025.

Progress this year has been encouraging. Many issues have been clarified, and many more resolved. However, it is only fair to point out that many more have arisen, and there are still as many questions as answers. But such is the nature of projects like this.

Appetite for integration is overwhelming, but views differ on what exactly “integration” means and looks like. The key demands of us are a single organisation with a single membership, with universal availability of facilities and aligned fixtures. Against that there are some aspects which undoubtedly are a source of worry for people. The workload potentially required of volunteer officers and the cost of the inter-county game being chief among them. These issues will define our work programme in the year ahead.

What will be the key focus area for 2025?

Along with implementation of the proposed plans already mentioned, significant work is underway in working through the nuances of One Membership and we know from the landmark survey of over 30,000 members in 2023 that this is a key area of focus for the membership.

We continue to work with an organisational design company, in the development of a staffing structure which aligns three separate staffing structures to One Staffing Association for Gaelic games. An integrated staffing structure is a key requirement in achieving the overarching vision, bringing together the expertise of staff members of each of the existing Associations under one Association.

There will also be increased engagement from the Steering Group on Integration with Provinces, County Boards and Clubs to understand more about the intricacies of how Integration is progressing and how this impacts them. The future of Gaelic games is a combined one. The route to that is perhaps more convoluted than we foresaw, but the commitment and goodwill demonstrated by all organisations thus far leaves me in no doubt that we can make progress.

For further updates on Integration, visit the Gaelic games Integration Page at www.gaa.ie/article/one-association-for-gaelic-games.

GAA IN A CHANGING IRELAND

The GAA is concerned with all the people of Ireland, urban and rural. The problem is that **the Association is weakest where the population is increasing; it is strongest where the population is declining**. That problem has always been there but the extent of the adverse trends in recent years has now brought a full realisation of its seriousness for the Association.

Report of the MacNamee Commission (1971)

The greatest implications and challenges for the GAA of the future are to be found in **growing cities, larger settlements** across the country, **satellite towns** serving major cities and the increasing number of towns with populations of more than 5,000 people. The net result is that the **effects of urbanisation are being felt across the entire country**, including by village and rural clubs.

Report of the Strategic Review: Enhancing community Identity (2002)

Gaelic games have long been the heartbeat of Irish communities, fostering sport, culture, and identity across our units. However, Ireland's evolving demographic landscape presents both opportunities and challenges that require strategic adaptation. The National Demographics Committee has undertaken a detailed analysis and some key issues have been identified:

- For the first time since the census of 1841, the population of the island of Ireland now exceeds seven million people, with a greater proportion of people over the age of 65.
- Approximately one in every three people in Ireland live within an arc from Drogheda to Mullingar to Gorey.
- More people are moving from villages and rural areas to cities and towns.

This presents obvious challenges for clubs, and indeed the entire Association.

The median number of members for a club is 354. There are 60 clubs who have more than four times that number (i.e., have more than 1,400 members). While many of these clubs are Dublin based, there is a growing trend of extremely large clubs across the Association, with two or three developing in several counties. For these clubs that means pressure on volunteers, on facilities and available playing time.

This also results in scenarios whereby county competitions are being dominated by a relatively small number of clubs making it difficult to provide an optimal playing experience.

We also see significant decline in participation among 12 to 17-year-olds, indicating a need for targeted retention strategies.

The challenge for rural clubs is well documented, and equally stark.

Proposed actions are beginning to emerge. Some of these, including reviewing and modifying our bye laws and playing opportunities are within the gift of the Association to enact. However, alongside these, the Association must give significant consideration to our structures. Club and county structures have been strained by demographic challenges. All of which leads us to question, what is the appropriate structure for the Association given the considerable demographic changes that have occurred and will continue to occur into the future?

Equally, the Association cannot face these challenges alone. There is significant need for government engagement, to advocate for appropriate rural and urban planning policies.

The GAA has long held a preeminent position in the community and in Irish society, bridging generations and fostering connections. However, demographic shifts now require a strategic response to ensure the Association remains vibrant and sustainable. The challenges ahead are significant, but with proactive planning and collective effort, the GAA can safeguard its future for future generations.

By embracing structural reforms, enhancing club support, and fostering government collaboration, the GAA can continue to thrive in both urban and rural Ireland. The workshop at Congress this year will be an important step in that process.

GOVERNANCE

Governance continued to occupy the collective GAA mind in 2024, and will in all likelihood make an appearance in these pages for many more years to come.

The plan for 2024 was to carry out Governance and Finance Reviews in all County Committees. This was achieved, with the final county visit taking place on 12th December. The exercise illustrates that there is some excellent work happening at County level. Examples of best practice will be used as case studies for our ongoing education programme. On the other hand, there are some improvements we need to make. Some key findings included:

- Lack of adequate supporting documentation
- Lack of signed contracts with vendors/sponsors
- Independent bodies operating outside the control of the county board
- The same auditors in place for longer than recommended
- A high percentage of cash gate receipts with controls on gates requiring improvement
- Need for better controls and processes for expense payments
- Some gaps in documented financial procedures
- Decision-making without express authority
- Unapproved GAA Property ownership models
- GAA County Financial Statements template not in use

Risk Management by Central Council

A risk-based approach to decision making is a key element of the management process and the risk register is regularly reviewed and considered by both the National Audit and Risk Committee and An Coiste Bainistíochta.

At present the most pressing risks faced by the Association are considered to be:

1. Breach of child safeguarding legislative requirements.
2. Tax implications associated with paid inter-county expenses.
3. The Association suffers significant decrease in annual income streams.
4. Inability to complete agreed capital projects and fund current stadia financial needs.
5. Inability to fulfil the 'One-organisation' strategic objective.

The Audit and Risk Committee is fully apprised on the risks of the Association, the controls in place to mitigate those risks and ownership of these controls. Improving Governance is an ongoing challenge. The coming year will see us continue to review, advise, connect with county and internal personnel, and promote the concept, principles and benefits of good governance.

Structural Reform

One of the most high-profile instances of our governance advances in recent years has been the reform of many of our national structures. Successive recent Congresses have introduced World GAA, reconstituted Coiste Bainistíochta and rebuilt the Constitution to make it more accessible and flexible. The project is largely complete, but one further strand needs attention this time around.

Central subcommittees are an invaluable resource for the Association. The scale and breadth of expertise that volunteers provide in order to guide and lead us is remarkable. It behoves us to utilise that resource in the best way possible. We undertook a comprehensive review of the workings of Central Council in 2023 and one of the recommendations was reform of the subcommittee structure with that in mind.

The scope of responsibility of each committee was reviewed. Members were recruited based on relevant skills and experience. We introduced a nominations committee to oversee appointments, and we introduced provisions regulating the size, composition and term of each committee. Nominations were formally approved by Central Council, and induction seminars were carried out for Committee Chairpersons and Secretaries. The process worked very well and its success is evidenced by the high standard of work regularly produced by these groups.

In the course of the project certain anomalies also came to light. Some committees historically take their authority from Central Council, and some from Coiste Bainistíochta: some appointments are nominated, while some are recommended, or indeed appointed; some committees are governed by rule, others are not. These variations arise simply because the old committee structure was assembled piece by piece, with elements added to address a specific need but without much regard for the overall structure.

Today a motion is proposed to standardise the appointment process and to give effect to all of the improvements delivered by Central Council this year. I hope delegates will find favour with the initiative.



EMBRACING TECHNOLOGY

Fundamental to the GAA's Strategy is the need to appropriately support volunteers and improve effectiveness while reducing the amount of time and effort we all spend on administration. Effective use of technology is an important enabler of this goal and the IT Department has been working hard in 2024 to further this objective.

Foireann – The GAA Games Management System

The GAA's Games Management System, Foireann, continues to be a key resource for the Association and significant additional functionality was introduced in 2024. Over 604,000 members were registered last year using Foireann and over 480,000 transactions, with a value of over €49 million being processed. Handball, Rounders, LGFA and Camogie Association registrations are all now managed in parallel.

Foireann functionality has been enhanced and now extends to Membership and Registration, Vetting applications, Player Transfers, Teams and Team sheets, Groups and in-app communications, Financial Applications, Public Club Webpages, surveys and reporting.

The scope of our IT activities continues to expand and accelerate elsewhere as well, and 2024 saw focus on a number of diverse themes.

There are numerous ways in which Artificial Intelligence (AI) can benefit the Association and it is also important that we take steps to ensure its adoption of AI in an ethical and responsible manner. We have prepared a policy for the use of AI in the GAA, and it is intended to share this with GAA Units in the coming weeks and to educate nationally on the topic.

Our eLearning facility continues to highlight the importance of 'lifelong learning' within the GAA and identifying ways in which eLearning can support volunteers in a manner that is highly customisable and user friendly.

Cyber Security continues to pose a threat, and particular concern is the number of 'Invoice Redirection' scams encountered in the Association in 2024. All GAA members are encouraged to be careful when using online technologies and to consider the risks before clicking on links, opening attachments or providing information. Help or advice on dealing with cyber threats is available by contacting the IT Department (itsupport@gaa.ie). Extensive active monitoring of systems and proactive Cyber Risk training was undertaken in 2024, but the best defence against cybercrime is user vigilance.

The GAA's Data Protection Officer has been leading the Association's initiatives to comply with GDPR, providing support and assistance to volunteers, clubs, county committees and provincial councils as required. These supports will continue in 2025 and it is important that all personal information is managed in compliance with the legislation. The initial media focus on GDPR may have passed but the obligation to comply with the legislation remains.

IT Infrastructure

Ensuring that adequate IT infrastructure is in place in key stadia around the country is critical to the effective operations of our venues on match days. Supporting key services, like ticket scanning, health and safety systems (Public Address, CCTV, etc.) and press/media facilities, are especially important. A review of existing facilities and investment in additional infrastructure was advanced in 2024. All key stadia now have the necessary IT infrastructure for ticket scanning, appropriate media connectivity and remote network monitoring.

Most grounds now have 'business grade' connectivity and a plan is in place to upgrade those that don't, on a phased basis. Several stadia are currently being redeveloped and IT requirements will be to the forefront of those plans.

Information Technology is an important means by which the GAA can continue to expand and improve, while better supporting the volunteers who make that happen. Those efforts will continue.

COMMUNICATING

Ongoing Digital Growth

The continued growth in the popularity of social media, and digital engagement in general, shows no sign of abating and this trend was reflected in the GAA's Communications focus which strives to engage the widest audience possible through the prism of our games and activities.

The 2024 calendar year saw a cumulative growth of 6% across all of the @officialgaa channels. Our channels received 12 million engagements with Instagram again leading the growth pattern with an increase of 42.6% on 2023.

It is incumbent on us to continue to embrace new technologies as they emerge and explore the possibilities they offer. Similarly, we need to promote their use by our units to harness the wider potential of our network and their connection with the wider organisational membership.

Media Engagement

The haphazard nature of media engagement with our players and management, most notably in advance of and in the buildup to our fixtures, continues to disappoint.

The willingness to engage openly with journalists after matches is remarkable, and is not something we take for granted. Their views form an integral part of match coverage that helps promote and package our games. However, is a more structured approach required for some level of media engagement in the buildup to our fixtures?

Before last year's All-Ireland hurling semi-finals, not one interview was conducted with members of the national media by panel members or coaching figures from the four counties involved.

Could one hour in the two-week build-up be set aside for games promotion, especially in an era when technology can facilitate this type of engagement remotely, a practice utilised in other sporting codes?

We need to respect our players and managers but at the same time construct a framework to promote the games in a controlled and regulated manner.

Local Media Coverage

There has been some commentary around the 'lost' coverage that our recently introduced county/club season has given rise to. Some of these observations are irrefutable but the situation as it pertains was always a price that would have to be paid to ensure certainty for our club players.

One thing that is not mentioned as frequently is the extensive coverage of our club championship away from the glare of the national media. And while it's true to say that it was always thus, it's still important to acknowledge. Our relationship with provincial and county newspaper titles stretches back a long way and is mutually beneficial. Similarly, our partnerships with the numerous local radio stations through our IBI arrangement affords us incredible coverage which is undoubtedly the envy of others. It is something we value highly.

Motions to Congress

Two motions appear on the clár at this year's Annual Congress, sponsored by Ard Chomhairle at the recommendation of the Communications Committee.

In addition to a proposal to rename the role of PRO as Communications Officer to reflect the terminology used by our Communications Department at central level, a second motion proposes to establish a support role of Digital Content Officer.

This motion has been tabled in an effort to assist our Communications volunteers in what has become a burgeoning role with a hugely increased workload.

GAEILGE

Bhí bliain thar a bheith gnóthach ag an gCumann maidir le cúrsaí Gaeilge le linn 2024 agus d'éirigh linn réimse leathan oibre a chur i gcrích. Tá mé ag súil go mór le bheith ag comhoibriú le Coiste Náisiúnta Gaeilge sa bhliain amach romhainn.

Chláraigh os cionn 200 club ar fad le Fondúireacht Sheosaimh Mhic Dhonncha le linn 2024 agus tá sí anois ar cheann de na scéimeanna Gaeilge is mó sa tír. As na clubanna sin, d'éirigh le 70 club boinn de chuid na Fondúireachta a bhaint amach ag an ócáid bhronnta i bPáirc an Chrócaigh ag deireadh mhí na Samhna mar aitheantas ar a gcuid oibre i leith na Gaeilge sa Chumann. Tá an scéim seo ag gabháil ó neart go neart agus tá muid an-bhuíoch dár gcuid páirtnéirí sa scéim seo, Glór na nGael, as a gcuid tiomantais agus dúthrachta.

I réimse na cumarsáide tá an Ghaeilge le feiceáil níos minicí ná riamh ar ár gcuid ardán cumarsáide agus tá ár mbaill agus mórphobal CLG cleachtaithe leis an nGaeilge a fheiceáil sna teachtaireachtaí a chuireann muid amach.

Foilsíodh eagráin de Chuaille, iris Ghaeilge an Chumainn, arís eile i mbliana, freisin, agus chabhraigh Ambasadóir na Gaeilge 2024, Seán O'Shea, go mór linn ár dtiomantas don Ghaeilge a léiriú le linn na bliana.

D'éirigh go hiontach leis na 'Go Games Gaeilge' a bhí ar siúl i bPáirc an Chrócaigh i mí an Mheithimh nuair a tugadh deis d'os cionn 400 peileadóir óg teacht go Páirc an Chrócaigh le himirt ann.

Seoladh Comórtas Peile na Gaeltachta i bPáirc an Chrócaigh cúpla seachtain roimhe sin agus tá an nasc idir Choiste Náisiúnta Chomórtas Peile na Gaeltachta agus Choiste Náisiúnta na Gaeilge, CLG, ag gabháil i dtreise an t-am ar fad. Is i gCill na Martra, i nGaeltacht Mhúscraí, a bhí Comórtas Peile na Gaeltachta i mbliana agus d'éirigh go hiontach leis.

Is dlúthchuid í an Ghaeilge den eispéireas a bhíonn ag daoine a théann chuig cluichí móra i bPáirc an Chrócaigh. Bíonn sí le léamh sa chlár, ar an gcomharthaíocht timpeall na staide agus ar an scáileán mór. Bíonn sí le cloisteáil, freisin, nuair a dhéantar fógraí béil. Leanadh ar aghaidh le tráth na gceist Gaeilge ar an scáileán mór, 'Gaeilge Ghasta', roimh na cluichí móra agus is léir gur baineadh an-taitneamh as.

Cuireadh tús le páirtnéireacht nua idir Cumann Lúthchleas Gael, Gaelchultúr Teo. agus Cumann Imreoirí Gael i mbliana nuair a tairiscíodh 100 scoláireacht d'imreoirí idirchontae, idir fir agus mná, agus tá muid ag súil le tuilleadh dul chun cinn maidir leis an bpáirtnéireacht seo sa bhliain atá amach romhainn.

Faoi stiúir Choiste nua Náisiúnta na Gaeilge tá obair ag gabháil ar aghaidh faoi láthair maidir le leabhrán nua téarmaí CLG a chur ar fáil ina mbeidh na téarmaí uile a bhaineann le heagrú agus le himirt ár gcluichí le fáil ann.

Chomh maith leis sin, tá obair ar bun ag an gCoiste le breathnú ar na féidearthachtaí atá ann chun na seirbhísí agus na hacmhainní Gaeilge atá á dtairiscint ag an gCumann i láthair na huair a mhéadú. Bíonn gnéithe áirithe, beag nó mór, den Ghaeilge le feiceáil san obair a dhéanann gach rannóg de chuid an Chumainn agus tá sé de sprioc againn cur leis seo amach anseo.

Is gnéithe an-tábhachtacha iad an Ghaeilge agus an cultúr de chuid an Chumainn agus coinneoidh muid orainn ag forbairt an chláir oibre atá againn dóibh sna blianta amach romhainn.

SCÓR 2024



Bhí bliain mhór eile ag Scór i 2024 agus ghlac os cionn 350 club idir Cumann Lúthchleas Gael, An Cumann Camógaíochta agus Cumann Peil Gael na mBan páirt i Scór Sinsear sa chéad leath den bhliain. With over 1,000 attending the All-Ireland Finals in the INEC in May and a further 13,000 having tuned in at one stage or another during the finals live on TG4's YouTube channel, the growing popularity of Scór can be clearly seen. I would like to acknowledge the continued support of TG4 for Scór through their live broadcast of our finals each year.

The increase seen in participation numbers over the recent past is in no small part down to the work of Coiste Náisiúnta Scór as well as the county and provincial committees who work tirelessly in their roles to ensure that Scór is an integral part of our Association.

As I stated in my 2023 report the further realignment of Scór competition to traditional dates was to be completed in 2024. This was successfully achieved, and our 2024 Scór na nÓg finals took place in the Hillgrove Hotel in Monaghan on the 25th of January 2025. County and provincial Scór na nÓg finals took place throughout the country between October and December, and I would like to congratulate all those who took part.

Arising from learnings at Scór over the past few years, Coiste Náisiúnta Scór have reiterated their commitment to reemphasising and promoting the core and original aims of Scór, with a view to highlighting and encouraging the social and fun aspects these wonderful competitions give the GAA community. Participation, friendships and the opportunity for our members to perform on big stages all over the country are what is most important about Scór.

A comprehensive review of the Scór rules took place this year in which all relevant stakeholders were invited to contribute to reshaping the rules, as we look forward to the next three years of Scór. A separate review of how Scór is organised will also take place during the term of the current Coiste Náisiúnta Scór.

New adjudicator workshops are to be rolled out in 2025 to ensure a continued high standard and high quality of adjudication at county, provincial and national level. This work was initially carried out by Coiste Náisiúnta Scór 2021-2024 in conjunction with our top adjudicators. We look forward to these workshops being rolled out in 2025 and in the years ahead.

VALUING OUR HERITAGE

The visionaries who founded the GAA 140 years ago did so, in part, because they recognised the importance of history, heritage and culture and the significance they have in our identity. Our Association remains committed to the stewardship and responsibility we have in protecting, preserving and promoting our place in Irish history.

Within counties, it was great to see local initiatives ensure heroes of the past have their place in our story celebrated and protected for future generations through events and artwork that marked the contribution of Teddy McCarthy in Cork, Dr. Mick Loftus in Mayo, Larry Stanley in Kildare and Jimmy Murray in Roscommon.

This year we endorsed a request from Kilkenny to honour the centenary of the death of James Nowlan in 1924. Nowlan is our longest-serving Uachtarán and served for 20 years from 1901-1921. Alongside Luke O'Toole, they steered the Association through a tumultuous period in Irish history. The fantastic Nowlan Park in Kilkenny is dedicated to him, and it was the setting for a magnificent Bord Gáis Energy U20 All-Ireland hurling final when more than 25,000 attended an exceptional decider that saw Offaly see off a spirited Tipperary challenge.

The Association is halfway through a project to formally mark venues that previously held All-Ireland finals and unveiled a plaque at Clonturk Park in Drumcondra to acknowledge the eight finals played there in the 1890s. We also unveiled a plaque and held an exhibition to celebrate the GAA, LGFA and Camogie in conjunction with the OPW in the Phoenix Park to mark the 1893 finals staged there, matches that were played in June of 1894.

2024 was also a significant year for the Camogie Association who are now 120 years old, while the LGFA marked their 50th anniversary and the GAA Museum at Croke Park unveiled a major exhibition celebrating all these milestones. It was also the centenary of GAA Handball and the One Wall World Championships at the University of Limerick were magnificent occasions to celebrate this.

100 years ago, the GAA was centrally involved in the revival of the ancient Tailteann Games, driven by Limerick-born GAA man JJ Keane, who won Football All-Irelands with Dublin. He was chief architect behind Ireland's entry into the Olympic Games with the first ever official Team Ireland competing in Paris in 1924 – a team that contained Gaelic football stars in Larry Stanley, winner of All-Irelands with Kildare and Dublin, and Mayo's Seán Lavin.

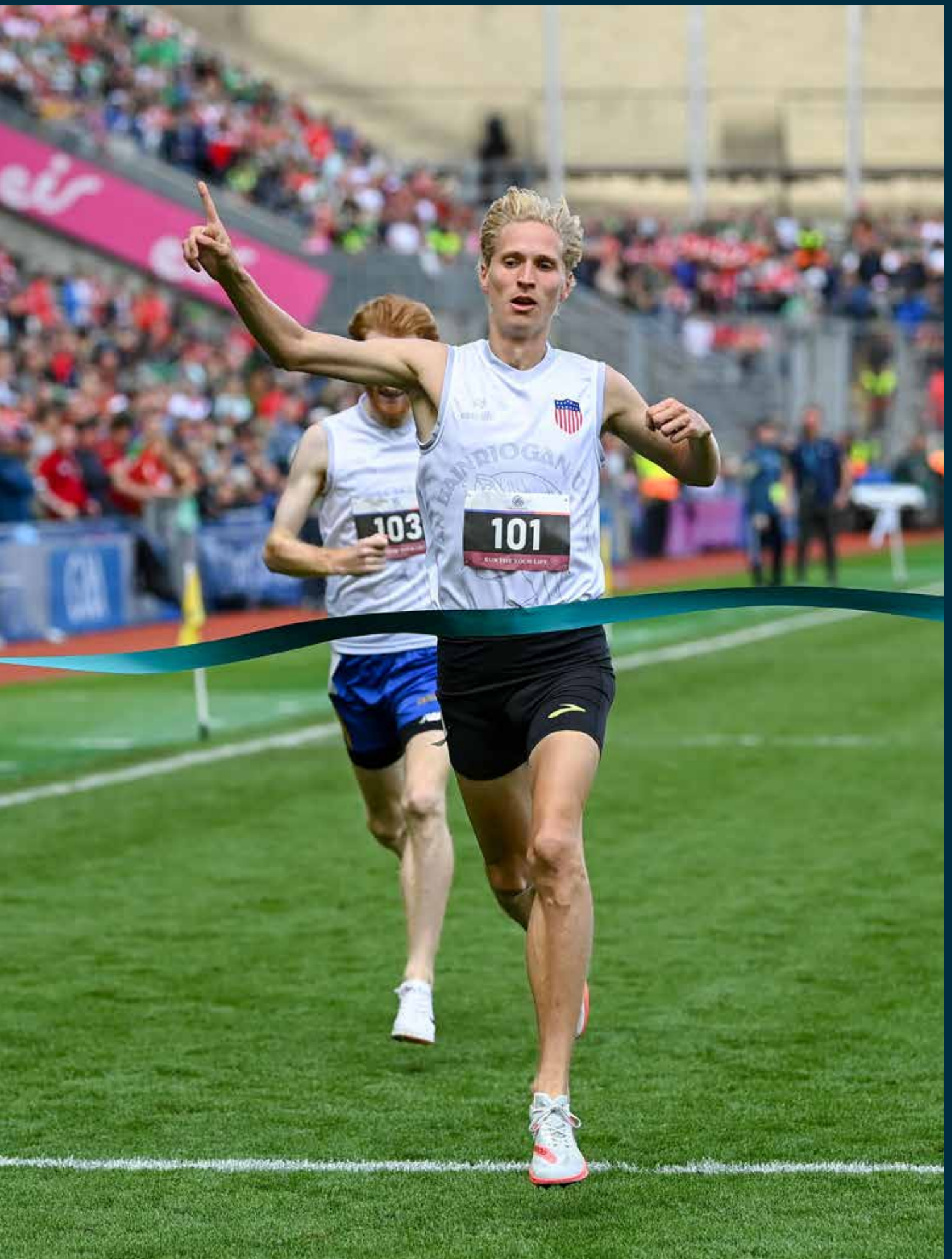
To celebrate these events the GAA staged an elite athletics race at Croke Park for the first time since the 1960s. Before an enthusiastic crowd at half-time in the Cork-Limerick All-Ireland hurling semi-final in July, a group of athletes broke the Croke Park mile record which had stood since the late Tom O'Riordan from Kerry set the record pace in 1966. American Luke Houser from Seattle, the NCAA Mile champion, justified his favourite tag when he surged through on the last of the five laps ran at Croke Park to win in a time of 4.10.39.

The engraving on Michael Cusack's grave in Glasnevin was refurbished and so too was the plaque at the site of his home and Academy which is now the Dergvale Hotel on Gardiner Place, and from where he wrote the letters and articles leading to the meeting in Thurles.

The Department of Education announced the study of the GAA from 1884 – 1891 is now part of the Leaving Cert curriculum, which taps into the interest that exists in GAA history and heritage.

On November 1st, on the calendar anniversary of the establishment of the GAA, our History Committee held a symbolic meeting in the same billiards room that was attended by a small group that same day 140 years earlier to set forth the vision for a new association to promote Gaelic games. A guest at the meeting was Patrick McKay, a great grandson of our first joint secretary John McKay.

Our Association has an impressive and an important story to tell and it is something we should be mindful of and something we should be planning for in the decade to come.



GAA IS COMMUNITY

Irish Life GAA Healthy Clubs Programme

2024 saw the commencement of Phase 6 of the programme and the addition of 200 more clubs, bringing the total number of clubs engaged to over 600.

We set out to achieve greater promotion of the exceptional work Healthy Clubs are doing on behalf of their members and communities and a rich variety of heartwarming stories were turned into videos featuring specific clubs like Midleton (Cork), Blessington (Wicklow), Oram Sarsfields (Monaghan), and Carrigallen (Leitrim) highlighting their work in areas covering inclusive games for people with additional needs, weekly club gatherings for older members, and engaging the Ukrainian migrant population.

The largest initiatives in the Irish Life Healthy Club programme remain Ireland Lights Up and the Steps Challenge, the latter delivered through Irish Life's MyLife lifestyle app. In 2024, both engaged record numbers, with 970 clubs signing up for the popular community walking initiative, while an incredible 40,000 participants tracked their steps on Irish Life's MyLife app.

On the theme of walking, 2024 saw an extension of our partnership with Healthy Ireland who made a further €800,000 in grant funding available to enable 106 clubs to upgrade their walking tracks and make them more accessible for persons with mobility issues.

Youth Leadership

Our efforts to engage young people in the decision-making structures of the organisation is ongoing. The Youth Forum is the highest profile event we organise to facilitate this, and another successful forum was held in Croke Park on Nov 2nd last. A delegation of Youth Reps will report to Congress on the key issues identified at the forum.

The Future Leaders Transition Year Programme continues to grow with Oide, the Teachers Support Service, now dedicating staff to promoting the programme. The Dermot Earley Youth Leadership Initiative has to date seen over 1,000 young GAA members (aged 15-18) complete the yearlong programme, gaining a FETAC level 6 third level qualification in Youth Leadership and Community Action from the University of Galway for their efforts.

Movember Ahead of the Game programme

We initiated a significant partnership with Movember via their 'Ahead of the Game' mental health literacy programme, in partnership with the GPA. Phase 2 began in September 2024, with a target of reaching a further 300 clubs and 10,000 attendees by the end of the phase in May 2025.

Sadly, critical incidents relating to a death or suspected death by suicide continue to account for a significant percentage of those supported nationally by the Community and Health department. We continue to work closely with the National Office for Suicide Prevention, the HSE, Healthy Ireland, and the PHA in the North, and we encourage as many clubs as possible to engage with 'Ahead of the Game' in the coming year.

Game Changer

I referred previously to the Game Changer project, this is a partnership with Ruhama and White Ribbon Ireland designed to harness Gaelic games' unrivalled place in Irish society to help address Domestic, Sexual and Gender-Based Violence (DSGBV). The project was launched by then Minister for Justice, Helen McEntee in November and it is supported by the LGFA and Camogie Associations. This work aligns with the Adult Safeguarding and Culture review task force established in 2024 and chaired by Julie Galbraith.

Diversity

The growth in the number of Gaelic games clubs providing playing opportunities for persons with additional needs continues at a welcome pace. We have established a GAA for All subcommittee of the National CGD committee with responsibility for informing the delivery of all adapted Gaelic games (GAA for All) including the interprovincial wheelchair hurling and camogie league and championship, the All-Stars programme of inclusive club-based games for those with additional needs, as well as Dads & Lads social games.



We aim to embed Equity, Diversity, and Inclusion (EDI) into all facets of the Association, so that it is not just the responsibility of a standalone working group or a single department. This is the only way to ensure ‘Where We All Belong’ becomes more than a motto and is seen as everyone’s responsibility. This strategy will focus on welcoming Ireland’s growing immigrant population to Gaelic games, and their increased involvement in all aspects of the GAA can only make our Association stronger.

Environmental Sustainability and the Green Club Programme

The Green Club Programme, a partnership between the GAA and local authorities, was established in 2020 to support GAA, LGFA and Camogie clubs and is funded with support from the Department of Environment, Climate and Communications. Clubs are supported by expert guidance documented in a bespoke toolkit that is published at <https://learning.gaa.ie/GreenClub>.

Phase 3 of the programme will begin in March 2025 and see an expanded number of clubs guided through a series of steps over 2025 and 2026, and support access to funding, planning, implementing and reporting on initiatives. The partnerships with local government and expert partners will be leveraged in the coming months to develop a Sustainability Strategy for the organisation to support National, Provincial, County and Club functions in response to climate change and continue the tradition of community leadership that is embedded in the values of the Association.

As ever, ensuring additional work plans do not overwhelm the existing volunteer base is a key priority and, as with the Healthy Club programme, the aspiration is to open pathways for members interested in the Green agenda who may not have taken up more traditional officer or volunteer roles within their club or county (the latter likely to prove more challenging than the former due to structural and travel obstacles).

An event in Croke Park on Saturday Nov 9th, 2024, marked the culmination of Phase 2 of the GAA Green Club Programme. Over 90 Clubs were recognised for implementing a range of initiatives across five thematic areas – Energy, Waste, Water, Biodiversity and Travel. Clubs achieved big cuts to club running costs and carbon emissions by introducing sustainable energy measures from clubhouse improvements to solar PV installation and LED upgrades. Over two thirds of Green Clubs have installed outdoor taps and drinking water stations, introduced reusable water bottles or run gear swaps to cut down on waste produced by the club and reduce spending for club members while nearly half the clubs have taken action, frequently with support from community partnerships and local or national grant funding, to encourage sustainable travel with the introduction of bike racks and carpooling initiatives and the improvement of safe walking and cycling routes to clubs.

NATIONAL FINANCIAL LANDSCAPE

This report presents a timely opportunity to take stock of financial performance of elements of the Association elsewhere which are not part of the consolidated financial statements, but whose fortunes play a very significant role in the general state of the organisation. Let's turn then to what 2024 meant financially in provinces and counties.

The consolidated income of the Central Council totals almost €133m. Interestingly the total revenues of the 32 Irish counties plus London approaches that same scale, at €99m in 2024. This represents an increase of €5m over last year.

The most striking element of the county finances is the fact that some €44m was spent last year in preparing and fielding county teams of all codes, grades and ages. This in turn has increased from €40m the previous year. I won't dwell on those numbers here, I have already commented on the topic of sustainability, and the lessons are clear.

Thereafter some €20m is spent on Coaching and Games Development with similar or lesser amounts devoted to matchday costs, facilities costs and so on. The net result is a combined surplus across the country of €3.7m.

Further analysis reveals that 20 counties returned a surplus for the year, while 13 were in deficit. This is a deterioration on last year when 27 counties were profitable and 6 made losses.

The immediate conclusion is the same as at Central Council level. The objective is not necessarily to generate a surplus, at least not for profit's sake. However, a return of €4m for counties is modest in the context of the work required to generate €99m of income. And it does leave counties in a somewhat precarious position.

Taken together the central and national finances represent a sizeable undertaking. Potential for upward revenue growth is limited, cost pressures are growing, and capital investment is underfunded. Our finances are healthy, but there is much that needs attention and little margin for error.

Some key progress was made in 2024 to advance this cause. Some 23 units were successfully migrated from their previous financial software package to our new cloud-based software. The feedback from county users has been hugely positive in terms of ease of use, quality of reports and functionality.

The introduction of a new bookkeeping service for counties has complemented this change. We can now offer financial & systems expertise where the resources may not be available in some counties. And on a related theme we can assist counties with implementing stronger governance structures.

Tax Matters

The GAA is fortunate to enjoy a number of tax exemptions which apply to the sports sector in general. We value these and we recognise that they carry a certain degree of attendant responsibility. We also have a responsibility to conduct all of our affairs in the correct manner and to be responsible citizens and taxpayers.

Thus it was a matter of some concern when a small number of counties were subject to formal Revenue Audits in 2024.

Clearly this presents a risk of financial penalties in the counties concerned and a risk to our collective reputation. The latter was not helped by the extent of public commentary on the topic. There was also the risk that outcomes in any given county could have wider reaching implications for others. Most importantly it placed a huge strain and workload on the volunteer officers in the counties concerned.

All of these factors pointed towards a necessity for central involvement and guidance, and hence our intervention in the last weeks of the year.

This is not a matter to be played out in public; that is not the Revenue Commissioners preferred way of doing business and nor is it ours. Suffice to say that our engagement with the Revenue has been positive thus far and we will work together towards an orderly resolution in the counties concerned. That resolution will involve participation by other counties in a review process. It may well come at a financial cost, and it will certainly entail significant work, but it will bring certainty as regards how we treat matters and peace of mind for officers going forward.

PROTECTING WHAT WE HAVE

I wholeheartedly endorse the imperative for GAA clubs to extend their appeal and assume a wider role as community organisations. I think we all do. That is our future. But it comes with risks. Here is a number that I think will grab your attention. The total cost of personal injury claims against the GAA in the last five years is over €15m. While €5m of these claims relate to what we might term GAA activity, for example, a slip or trip while attending a match, the other €10m arose in circumstances completely unrelated to our core activities.

We don't need to scale back our community involvement. We need to manage our risks better. I referred to risk management earlier in the context of governance, and the principles are the same here. It's nothing more complicated than proper control of what goes on in your club, good record keeping, good maintenance, and timely reporting of any incidents. A lot of clubs have already made great advances here, but many have a lot to do. The GAA Safe Club Templates are the simplest and best way for a club to arm itself, they are insurer approved and are available on GAA Learning System, Tobar. Please use them.

A condition of our 2024 insurance renewal was that all units provide an insured value for their property. Details were provided by over 1,200 clubs, which greatly assisted in the negotiation process. However, we still fell short of the full requirement, and we will have to bear a 15% increase on the sums insured reinstatement value. This is another instance whereby taking simple actions we can significantly mitigate costs.

The seemingly more frequent occurrence of extreme weather events is another increasing issue for us. That applies in terms of fixture planning of course, but also insurance. At renewal 2024 our insurers applied specific flood restrictions on the property cover for units with previous claims history. This is just one more instance of where the Association faces enormous challenges in maintaining the covers it has in place owing to the diverse location and large number of properties we have.

The recent destruction of the University of Galway Connacht GAA Air Dome in Ballyhaunis due to Storm Éowyn was a traumatic event for the entire GAA, but particularly those who have worked so hard to bring that vision to reality. The Dome will rise again, but its loss serves as a vivid illustration of how fragile we really are in the face of such extreme weather and the fundamental importance of our insurance programme.

The 2025 Club Leadership Development Programme will include modules on Creating a Safe Club. The GAA insurance department will also deliver in-person modules on request from counties. Our overall insurance challenge is to maintain our claims experience at a loss ratio level that will enable us to secure competitive insurance. The benefits of securing that clearly apply to all units, but so too does the responsibility to deliver.

WHITHER CASEMENT PARK

The provision of a home for Gaelic games in Belfast remains a key priority for the Association. As has been the pattern for far too long, the past year saw a number of positive developments and a number of setbacks, but no finite conclusion. Nevertheless, the goal persists and we will renew our efforts in this regard in 2025.

The past year was a pivotal one for the Casement Park project. Much time, resource and attention was devoted to aligning the current stadium design with UEFA Euro 2028 requirements. With that broadly achieved, we completed site clearance and demolition preparations on the site in readiness for construction. And in recognition of the funding predicament we secured €50m from the Irish Government's Shared Island Fund.

That was no small commitment. The significance of the Irish Government support for the project should not be underestimated, it is a demonstration of intent to see strategic GAA infrastructure developed on an all-island basis for Gaelic games and potentially other major international events in the years ahead.

An unavoidable change in contracting strategy didn't divert focus away from advancing the delivery of the project. So far so good.

Unfortunately delays in procurement and a lack of a decision by the British Government ultimately put paid to ambitions to host the Euro 2028 tournament by September last year. The focus now returns to delivering the 34,500-capacity GAA stadium, with the planning approval secured in 2021.

While £120m has now been committed for the project, a funding gap remains and our efforts continue to secure a delivery plan for this long-promised NI Executive approved project.

The Uachtarán recently joined Ulster GAA officials at a meeting with the Secretary of State for NI where a strong case was made for Treasury funding towards the project. We remain hopeful that a start on site can be achieved later this year, firstly with enabling works and a main contract thereafter. This remains the priority for Central Council, Ulster GAA and Antrim in the year ahead.



FACILITIES AND INVESTMENT PRESSURES

This year the GAA nationally distributed up to €10m in support of capital projects across the country and beyond. This is broadly in line with previous years, with approximately half of that total directed at numerous smaller club projects and half aimed at a smaller number of large County Ground upgrades.

These are laudable expenditure levels. Those funds are hard earned and are very well spent. However, this scale of investment is no longer sufficient to keep pace with demand for new facilities, or even the renewal of existing ones.

Indeed, a single County Ground development alone might well absorb our full capital grant allocation each year. Consider too the pressing need for new or expanded training centres across the country, and it quickly becomes apparent that the Association simply does not have the financial capacity on its own to meet the cost of delivering on our proposed capital programme.

Enhanced state support needs to be pursued. That is not to understate our appreciation for current funding – quite the opposite in fact. But our track record and our national reach means that investment in GAA facilities is an investment in sport, in health, in communities, in everything that should be of value in our society. Our job in the GAA is to reinforce that message and to make our case better. The Economic study that I examined earlier will greatly assist us here, I am sure.

The advent of the Governments LSSIF funding grants in support of Large Capital Sports projects is an extremely positive development in this regard. The Community Sport Facilities Fund (formerly Sports Capital and Equipment Programme) is a similar lifeline, while supported projects here are smaller and typically club oriented.

A significant amount of third-party funding has been committed to GAA projects through the Government's IIP scheme. That scheme is in something of a suspended state now and so the timing of each donor receipt remains unclear. Perhaps we can play a role in freeing up that process.

Increased borrowings are one further option. Well managed debt is nothing to be apprehensive about and is already a factor in most projects. However, the experience to date in counties does not particularly support an increased borrowing appetite. Annual debt servicing on loans of the scale required would inevitably impair ability to fund ongoing operations.

We need to approach GAA capital projects differently. Shared developments have long been anathema to our thinking I know, but if we can share with universities, share with other organisations then why not share between ourselves? What would our infrastructure landscape look like if we were to prioritise half a dozen facilities around the country for prioritised investment, remove the local funding burden, and designate them as provincially or nationally shared? Don't dismiss it out of hand.

Likewise, we must be open to future municipal grounds with a shared usage. What does the world look like if we sell or lease a ground to a local authority who may be in a better position to assume the burden of ownership and management? A bold step, I know, and perhaps a step too far for us right now.

Perhaps there is the seed of an answer in one or more of the suggestions above. Perhaps not. Each represents a significant change of approach and policy. That, more than any single specific solution, is the important point.

BROADCASTING

Last year was a very competitive one in terms of spectator sport, with the Paris Olympic Games and UEFA Euro 2024 among other events competing for audience attention. GAA viewership figures held up well, and appetite for coverage of our national games remains very strong.

The 2024 schedule offered viewers 300+ live matches, of which almost 90% were available free to air. That is unrecognisable compared to 30 years ago when only a handful of games were shown on TV. The GAA broadcast partners delivered exceptional programming to the GAA viewing public in Ireland and around the world. The Hurling Championship had a live viewership of 6.5m, an increase of 16% on 2023. The Football Championship achieved a live viewership of 7m.

TG4 and RTÉ delivered outstanding coverage of the GAA Club championships showcasing our games at a grassroots level and casting the spotlight on how the games are thriving in communities.

The GAA All-Ireland Football final was shown on BBC, showcasing the game to a vast audience in Britain, and following on from the success of the 2023 Hurling final that had been broadcast on BBC 2. Indeed, BBC Sport Northern Ireland won the 'Best Sport Programme' at the prestigious Royal Television Society awards.

Free to air

In my report last year, I referenced the fact that the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media had initiated a public consultation as part of the statutory review of sporting events designated as free-to-air TV broadcasts.

We submitted a response to the public consultation arguing strongly that the current schedule of designated GAA sporting events should remain unchanged.

It should be reiterated that the media rights income accounts for approximately 12% of annual revenue for the GAA. Introducing restrictions on how the Association can assign its media rights in future sales cycles would certainly limit our income generating potential, and in turn put at risk the funds available to be recycled into the development of our games.

We await the outcome of the consultation process.

Media Rights Tender

The competitive framework for the tender process for the domestic media rights packages 5 and 6 commenced in August, after the 2024 Championship was completed. This tender was required as our two-year arrangement with GAAGO concluded.

All interested parties were invited to engage. Following a lengthy and robust process the tender concluded in December 2024, the outcome being that the GAA will in fact retain the rights for packages 5 and 6.

We are now working on a plan for how we best utilise these rights to ensure that matches will be broadcast to the same high production standard for the 2025 Championship.



GAAGO

In recent years we have moved from being a conventional seller of media rights to being a moderator, and now we look to assert ourselves as a fully-fledged broadcaster in our own right. GAAGO has been an important part of this evolution and played a key role in 2024.

The real benefit of GAAGO in 2024 was choice, and additional games. This year presented 40 exclusive games, none of which would otherwise have been shown anywhere. It also brought over 200 games to those overseas.

The agile nature of GAAGO is vital in the context of the GAA's condensed inter-county season that sees nearly 200 matches played over 16 weekends. The service makes possible streams of multiple games on a given day, regardless of overlapping or simultaneous throw-in times.

In RTÉ's defence, they simply cannot broadcast every Championship match due to very valid resourcing and scheduling challenges. GAAGO coverage has ensured these games do not go 'dark' and has led to a much bigger cumulative viewership.

GAAGO is a costly enterprise to run. The platform requires a multi-million Euro investment each year and such outlay therefore must be recouped in the form of subscriptions. That subscription fee is modest, and is not, in my view, a barrier to view.

Notably, pricing did not increase year-on-year despite the rising costs of providing action to viewers. Consider for a moment how much other subscription channels charge per month, and indeed some of the GAA's own units charge for club matches in the above context.

As with any streaming service GAAGO is admittedly at the mercy of local broadband connectivity, but that is continuously improving nationwide. Over 1.6m Irish households now have broadband, and this penetration rate will only increase. We do suffer the from the prevalence of widespread illegal streaming, an issue which affects all operators.

The GAA has always moved progressively to meet member demand and respond to technological and societal changes. That momentum continues and our broadcasting strategy in the years ahead reflects our ambition and our standing.

JUST IMAGINE



The first official Camogie match was played in July 1904, and last year the Camogie Association staged a wide variety of events to mark that 120-year anniversary, including extensive blitzes on the day itself, July 14th.

By coincidence Ladies Football were also celebrating – in this case the 50th anniversary of their foundation fell on July 18th which was widely celebrated.

The GAA also reached a landmark year. We celebrated 140 years, since our foundation in Thurles, and I have mentioned previously some of the ways in which we marked that milestone. It was, admittedly, somewhat understated, because there is already an eye towards greater celebrations in ten years' time. I want to pause here for a few moments to contemplate what the GAA might look like when we reach that big birthday.

What follows is not a list of ambitions, not targets, not even hopes. They have no status other than some (possibly) idle musings on what a future GAA might look like.

This is my version, in no particular order:

- All Gaelic games codes are governed by a single organisation
- Inter-county Football and Hurling are played successively, not concurrently
- Club Football and Hurling likewise (but in reverse order)
- Senior inter-county teams reflect multiple diverse backgrounds and nationalities
- There is one single, tiered, inter-county competition for each code
- Hurling in the northern half of the country is flourishing
- Lower tier hurling teams only field players from their own county
- The World Games is an event to rival the All-Ireland Finals
- The club finals likewise
- Every county has the same club championship structure
- International provinces and counties have a flourishing local championship and don't need to enter Irish competitions



- Every school field multiple teams at all ages
- Counties share county grounds with neighbours, and they are in public ownership
- There is a public 4G pitch for Gaelic games in every town in Ireland
- Managers only manage teams in their own club
- Every club produces 10 adult referees each year
- There is general Association membership for those not affiliated to clubs
- Members comprise most people attending matches and do so on favourable terms
- Members have a more direct voice in the direction of the Association
- Officers graduate from a recognised accreditation programme
- Officers follow a designated progression path
- All club coaches and managers are qualified or accredited
- The All-Ireland Championship below adult is an amalgam of inter-varsity and inter-county
- Development squads begin at 16
- Players at all levels train less frequently, travel less distance and stay in the games longer
- 50% of children who take up the games at U8 are still playing at adult level 10 years later
- Handball is the fastest growing participation sport in the country
- Development and retention of players in Gaelic games (and other sports) is a formal recognised component of public health policy and resourced accordingly

Ten years is not very long in the GAA timeline, so I suspect things won't in fact be very different at all. So, forget for a second that 10-year limitation; and forget how achievable these things might be – in 10 years or indeed ever.

Maybe some of this will never see the light of day, so forget them altogether if you like. Better still, conjure up a picture of your own.

The important thing here is not really these specific ideas but casting aside the limitations of where we are starting from and trying not to dwell all the time on the reasons why something won't work. I'm sure Michael Cusack never envisioned what and where we are today, so anything is possible...

REMEMBERING MICHEÁL

Discussion of GAA matches on television always bring one particular person to mind. It would be remiss of me and I hope I will be forgiven for it, for singling out the passing of Micheál Ó Muircheartaigh for special mention after a lifetime of unique service to the organisation.

Few personalities are known universally by the moniker of their first names.

‘Páidí’ was one. ‘Micko’ is a second. In keeping with this Kerry gift to the nation, ‘Micheál’ is most definitely another.

In many ways it speaks of their unquantifiable role in the world of Gaelic games and by extension in the life of the nation which often overlap seamlessly.

Micheál’s involvement was a long one and spanned so many different areas including training the Dublin based players of the great Kerry team of the 1970s and ‘80s.

His grá for An Ghaeilge was unmistakable and dovetailed with his passion for football and hurling and nowhere was this more obvious than in his commentaries when he would often drift skilfully from one language to the next and back again.

It epitomised his role in promoting both the games and our native tongue.

His comfort and pride in both ‘sold’ the package unwittingly to so many and the spectacle of hearing his unmissable lilt, whether while commentating on an All-Stars game in the Far East or emanating from a transistor radio in full flow from Croke Park, made a profound impact on Irish people around the globe.

He was in essence a national jewel and the best tribute we can pay to him is that he was revered by so many long before his passing.

Do dtuga Dia suaímhneas síoraí dá anam.

We remember too those other men and women who departed from us, and who leave behind an enduring legacy through the commitment and selflessness that was their hallmark.

At local and national level, the GAA’s greatest quality has always been the calibre of people who we can call our own. We lost giants, icons and inspirations, and we also were left grief stricken at the loss of young talents taken far too soon.

They are never fully gone if there are those left to honour and remember them. Nothing honours them better than working to ensure that the GAA continues to grow and maintains its central role in Irish life.

Go soilsí solas na bhflaitheas orthu.



SEÁN BROWN



Most of us never had the privilege of meeting Seán Brown of Bellaghy – and yet we know him.

It is the Seán Browns of the world who have built the GAA, driven by the sense of purpose that comes from serving something bigger than yourself. After devotion to his family, his commitment to his local community was total. Politics never defined him. What defined him was his love of helping people and he expressed it in a multitude of ways, be it supporting the local credit union, in his workshop mending things for others, or through Bellaghy Wolfe Tones GAC.

He was Chairman of his club when he was murdered. He was last man out and locking the gates after a busy evening in the club when he was targeted.

Thanks to the tireless campaigning of his wife Bridie and their family, in the years since his abduction and callous murder on May 12th, 1997, we have come to know and admire Seán Brown.

His death and the litany of questions which remain concerning the circumstances on the night he was killed has cut deep because of what we know about who Seán Brown was, and the fact that we can easily relate his quiet decency and inspirational presence to people who we all know in our own clubs.

It was not the first time in history that membership of the GAA was deemed sufficient reason for someone to be killed. The senseless attack on Seán Brown was an attack on all of us.

The pain at his loss has been intensified by the decisions to obstruct the course of justice by denying the Brown family answers to what happened that night; why this husband, father and brother was killed and who was responsible?

Two separate High Court justices have stated that a public enquiry is necessary, and yet the latest such decision is being appealed by the Northern Secretary of State.

Seán was the epitome of the thousands of GAA people who put service of their club and locality first. To forget that would be to dishonour his life's work and belittle all of those like him.

Our Uachtarán has represented the wider GAA membership in meetings with the Brown family and attending their days in court, and we fully support the Brown family's campaign for truth and justice for Seán and call on those with influence to bring their suffering to an end.

BUÍOCHAS

I wish to thank sincerely everybody who has contributed to making 2024 a very successful year for the GAA.

The roles are many and varied, on the pitch and off. Local and national. Much of the work is unheralded, much of it is difficult, but all of it is, I hope, rewarding. And if that is not always apparent then remember perhaps those people who came before us and did the same, and those who will follow after us and will be equally grateful.

So to Provincial and County Officers, Club Officers at home and abroad as well as all of our players, team mentors, stewards, committee members, staff and others who combine their efforts and expertise so well to make the Association work at all levels, go raibh míle maith agaibh.

This particular Congress marks the completion of the first year of Uachtarán Iarlaith Ó Broin's term. His work has been tireless, his leadership has been invaluable and his impact is already apparent in so many respects. We embark upon his second year with renewed energy and ambition. For that Jarlath, we all thank you.

IN CONCLUSION

The year just ended was noteworthy on so many fronts. I know it was not without its trials, but that is the case in any GAA year, and this time around the highs far outnumbered the lows.

Consider all the positives. Two fantastic senior championships, a new vision for Gaelic football, a new Uachtarán, UNESCO Heritage status, a new St Conleth's Park. I could go on at length.

The question must always be, are we doing the right things, and are we getting better at them? From where I stand the answer is a cautious "yes". The GAA is in a healthy state on and off the field, and we have proved yet again to be a source of community engagement and enjoyment for people young and old, near and far.

There is no room for complacency though. The risks are clear. And doubtless some unforeseen challenges will emerge in 2025. But we will manage those. That's what the GAA does.

My hope for next year is that the Association continues to lead, to set standards and to be a positive influence in communities all over Ireland and beyond.

I wish to thank sincerely everybody who gave their time to the GAA in the past year. You are making a difference. I hope we can count on you again in 2025 and I wish all members every success for the year ahead both on and off the pitch.

Beir Bua.





TICKETING ALLOCATION BREAKDOWN

	2023	2024
OVERALL CAPACITY	82006	82006
County Allocations	57449	59212
Provinces	340	380
Overseas	491	480
Ard Chomhairle & Iar Uachtarán	974	800
Camogie	140	140
Ladies Football	100	100
Rounders & Handball	212	212
Sponsors	1200	1250
Press	254	258
TV & Radio	74	74
Schools and Educational Bodies	2220	1666
3rd Level	240	240
Croke Park Residents	200	200
Match Officials and National Referees panel	148	228
Health Bodies & Sport Ireland	60	60
Match Day/Vertigo	148	148
Staff & Sub committees	850	820
Jubilee Teams	78	70
Mini Games	188	188
Term Tickets	2389	2358
Season Tickets	3723	2594
Number available for distribution	71478	71478
Premium & Corporate	10528	10528
TOTAL	82006	82006





Cumann Lúthchleas Gael

Annual Reports and Financial Statements

Year Ended 30 September 2024





Ráitis Airgeadais

For Year Ended 30 September 2024

CLÁR ÁBHAR

CUMANN LÚTHCHLEAS GAEL ANNUAL REPORTS AND FINANCIAL STATEMENTS	86
TUARASCÁIL AN STIÚRTHÓRA AIRGEADAIS	90
CUMANN LÚTHCHLEAS GAEL MANAGEMENT COMMITTEE.....	98
CUMANN LÚTHCHLEAS GAEL ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS	102
MANAGEMENT AND OTHER INFORMATION	104
REPORT OF AN COISTE BAINISTÍOCHTA	105
STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	110
REPORT OF THE INDEPENDENT AUDITORS	111
CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS.....	113
CUMANN LÚTHCHLEAS GAEL STATEMENT OF INCOME AND RETAINED EARNINGS.....	114
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME.....	115
CUMANN LÚTHCHLEAS GAEL STATEMENT OF COMPREHENSIVE INCOME.....	115
CONSOLIDATED STATEMENT OF CHANGES IN RESERVES	116
CUMANN LÚTHCHLEAS GAEL STATEMENT OF CHANGES IN RESERVES	116
CONSOLIDATED BALANCE SHEET	117
CUMANN LÚTHCHLEAS GAEL BALANCE SHEET	118
CONSOLIDATED STATEMENT OF CASH FLOWS	119
NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS.....	120
UNAUDITED SCHEDULES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS.....	138

CUMANN LÚTHCHLEAS GAEL

CENTRAL COUNCIL FINANCES IN 2024

TUARASCÁIL AN STIÚRTHÓRA AIRGEADAIS

Central Council consolidated surplus - €6.3m (2023: €6.5m)

I am pleased to report on a €6.3m consolidated surplus for the financial year to 30 September 2024. This represents both a solid and consistent result for the Association year on year and has been delivered under three main headings:

	2024	2023
Páirc an Chrócaigh CTR	€4.6m	€3.2m
The GAA Player Injury Fund	€1.5m	€3.0m
Cumann Lúthchleas Gael	€0.2m	€0.3m
Total	€6.3m	€6.5m

As in prior years, the surplus make-up is very much defined and based around three component parts. The largest share of the surplus at €4.6m is attributable to Páirc an Chrócaigh CTR and this share will be retained within the Croke Park Stadium company in support of the significant capital upgrade works currently ongoing within the Stadium. The second element is a €1.5m surplus generated from the GAA Player Injury Fund. This surplus is fully ringfenced in support of future player injury costs. The €0.2m CLG surplus represents the almost full redistribution back across the Association of the €95m in Games-related income generated during the year.

Cumann Lúthchleas Gael (CLG)

The CLG entity surplus of €0.2m (2023: €0.3m) incorporates the GAA’s on-field playing activities and includes the GAA Museum, GAA Handball, and some smaller affiliated units. This modest surplus represents a traditional breakeven position, with the majority of games-related incomes (ticket revenues, commercial income and Croke Park distribution) being utilised to both run the Association centrally and allocated to support Club, County and Provincial units further afield in the form of capital and operating grants.

The three pillar areas of CLG funding supports and investment in 2024 were:

- 1. **€44.7m** - Grant Funding: Coaching & Games, Player Welfare, Club and County Infrastructure grants.
- 2. **€18.3m** - Teams and County grants and Player expenses.
- 3. **€13m** - People: The Croke Park team and staff that assist and support the wider volunteer membership.

New for 2024: As part of the GAA’s commitment to full Integration with our sister Associations, the GAA increased its 2024 core support funding to both The Camogie Association and The LGFA by €1.5m. This increased funding commitment will be reviewed annually as the demands of integration become clearer in the years ahead.

The GAA Player Injury Fund

The GAA Player Injury Fund recorded a surplus of €1.5m for the current year. This surplus is a ringfenced reserve and can only be used to support GAA player injury costs. A 30% premium rebate along with increased scheme benefits for all players and officials came into effect from June 2024. The full fiscal impact of these changes will be reviewed in May 2025 to determine if a further premium rebate can be allocated to clubs as part of the 2025/26 renewal process.

Páirc an Chrócaigh CTR

The Croke Park Stadium group of companies delivered a €4.6m surplus for the year. This is an increase of €1.4m on last year’s result and is after a distribution to Cumann Lúthchleas Gael of €16m (2023: €15m).

Six concerts, a rugby match along with recurring matchday stadium rental, premium and suite level facilities, conference centre activity, property and hotel rental revenues have all contributed to an exceptional 2024 result for the Stadium.

Analysis of Revenue

Consolidated Revenues for the year were €133m (2023: €112m). This represents an increase of 19% on the prior year. The primary sources of income in 2024 were:

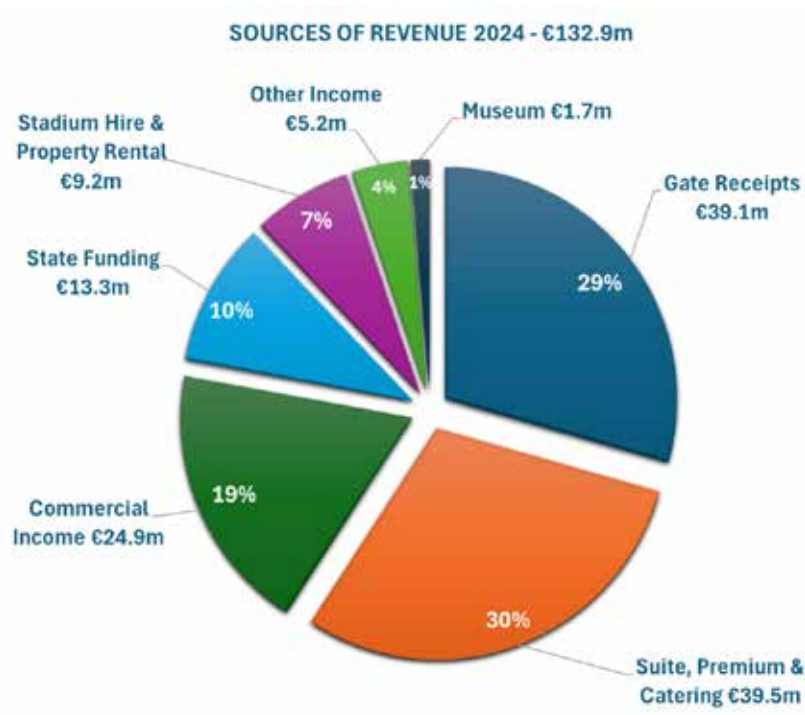
- Gate receipts of €39.1m (2023: €38.5m) represent an increase of €0.6m or 1.5% on the prior period. Attendance levels across the Football Championships were down by 12% year on year. Hurling Championship attendances held in line with last year while the National Leagues were also down by 10%. The net financial effect from this decrease in attendance was offset by ticket price increases applied during the year and this delivered a small growth of €0.6m to this revenue line.

While there is no single driver for the attendance decreases, it is likely to have been a combination of factors including: the condensed championship calendar, increased ticket prices and the perceived ill health of football. It is with anticipation that the FRC's new football rules will seek to redress some of this attendance drop in 2025.

- Croke Park Suite, Premium and Catering revenues at €39.5m (2023: €28.9m) have increased by €10.6m and are up 36% on last year. Additional food and beverage turnover generated from six Croke Park concerts and other event days being the key trigger of this large revenue increase. The stadium generates a food and beverage concession income from its long-term stadium catering partner Aramark from this turnover.

There remains continued and strong demand for Premium and Suite level occupancy on match days with these offerings being fully sold out and with reserve listings in place.

- Commercial Income at €24.9m (2023: €21.9m) has increased by €3m or 13%. 2024 has seen contracts perform in line with expectations with all commercial partners operating under multi-year agreements. Media revenues at €13.3m along with Sponsorship income at €8.3m are representative of full year contract values. There was additional licensing income invoiced during the year following a review of these income lines. The six 2024 concerts have also provided additional pouring rights income during the year. The comparative 2023 sponsorship number of €7.1m is reduced last year due to the timing of its recognition.
- Combined State Funding of €13.3m was received during 2024. There were three main elements in making up these grant supports. €6.2m received to directly support Male and Female Inter-county players by way of player grants. €2.4m received in support of the GAA's Coaching and Games programme and a final round of energy support grants of €2.2m awarded to Clubs, County boards and stadiums during the year. The GAA's "Healthy Club" and "Emigrant Support" programmes along with "Dormant Account" funding make up some of the other GAA community and social initiatives supported by Government funding in 2024.
- Other income at €9.4m represents recurring income from property rental, the GAA Museum, interest income along with Foireann membership registrations. Income from the GAA's pitch farm is also recorded under this heading.
- Stadium hire at €6.4m (2023: €1.6m) represents stadium rental to concert promoters and other sports bodies as well as traditional venue rental to provincial councils for their GAA match days. The 2023 comparable number of €1.6m does not contain any venue rental for concerts or other event days.



SUMMARY OF CONSOLIDATED REVENUES	SCHEDULE*	2024 €	2023 €
Gate receipts	A	39.1m	38.5m
Suite, premium and catering		39.5m	28.9m
Commercial income	B	24.9m	21.9m
State funding	C	13.3m	14.5m
Stadium hire		6.5m	1.6m
Property Rental Income	D	2.7m	2.6m
Museum	D	1.7m	1.7m
Other Income	D	5.2m	2.4m
TOTAL REVENUE		132.9m	112.1m

*A further breakdown of these revenue lines is included in the referenced schedules to the Financial Statements on pages 138 to 142.

Analysis of Expenditure and Indirect Costs

All expenditure lines have again experienced inflationary pressures during the year, primarily among these were match day and venue expense costs.

Operating Costs have increased from €9.6m to €13.8m. This €4.2m increase reflects the costs associated with the increased Croke Park stadium level of activity during the year, the wind-up and associated costs with the closure of the GAA’s defined benefit pension scheme along with an increase in staff costs. As advised last year it was intended to increase staffing levels in a number of key areas. Primary among these has seen additional full-time support resources for club and county officers and volunteers in managing their day-to-day roles within the Association. The GAA’s central HR team has been strengthened to manage the evolution of GAA funded coaching and games staff onto the centralised CLG payroll. As at 30 September 2024 there are now sixty-one County Secretaries, Operation Managers and County-based Coaching and Games staff centrally employed. The ambition is to take this number closer to two hundred over the next twelve months. Other head count increases include the successful roll out of the new “Xero” accounting software for county boards with direct accounting support now being provided from Croke Park.

The Marketing, Communications, and IT cost line has increased to €4.2m from €3.5m reflecting the creation and launch of the new 2024 All-Ireland Championship TV and radio campaigns. These campaigns will have a multi-year use and life span.

Following the reclassification of the Croke Park Hotel last year as an investment property on the Balance Sheet there has been an increase of €1.8m applied to its fair value at the year end. This increase is a non-cash adjustment. It remains the view of Coiste Bainistíochta and the Croke Park Stadium board that this Hotel will not be sold in the short or medium term.

Grant Funding activities to units

Games Development and Player Welfare €28.2m (2023: €23.0m)

The GAA's four-year €48m coaching and games funding model entered year two during the current financial year. Direct games development spend of €13.8m is up €2.9m on the prior year (2023: €10.9m).

The four-year funding model has now begun to mature with increased coaching staff levels now in place across most counties and clearer definition re the permitted usage of the central funding grants.

Further funding adjustments have been introduced at the start of year three and this will see all counties now able to fully access their full annual grant awards.

It is worth noting that an economy operating with full employment will bring added pressure to salary expectations. As coaching salaries increase in line with the GAA salary scale there is a clear need to further review the current funding model to ensure that errors of the past do not repeat and that an annual funding increment is put in place to allow the model to breathe and grow in line with county needs and expectations.

Combined spending on Player Welfare was €9.3m with €3.1m payable directly to the GPA under the GAA/GPA protocol agreement (2023: €2.9m). The increase of €200k correlates to the increased commercial income generated during the year.

Other player welfare funding includes the pass through of €6.2m (2023: €4.3m) in annual government grants payable directly to male and female inter-county players, the payment of these grants is administered by the GPA.

Spending on our International units and their games development programmes was just over €1m in 2024. This is a decrease of €0.8m on 2023 with the additional spend last year attributed to funding the GAA World Games in Derry. This event takes place every three years.

Distribution to GAA Units €18.3m (2023: €19.7m)

Match day team grants, player mileage and nutritional support totalled €6.9m in 2024 and are at similar levels to 2023. This is reflective of a similar league and championship season structure and length to last year.

Annual operation grants awarded to Counties was €7.7m for 2024. The annual base county distribution grant of €215k was maintained for all counties. This can now be augmented by a further €10k based on budgetary and governance deliverables. There was also the introduction of a new €350k county support grant fund that aims to assist weaker counties with clearly identifiable inter-county team costs that are putting them under increased financial pressure. This grant will be continued again in 2025 with tighter application criteria.

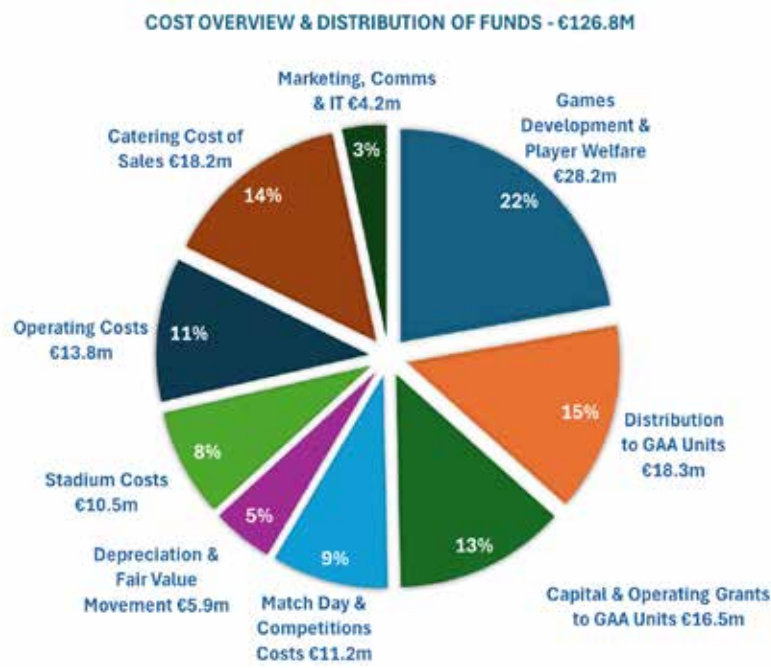
The annual league and its related pool distribution scheme saw €3.8m, allocated directly back to counties from the Allianz leagues (2023: €4.2m). A 10% reduction in league attendances and associated gate revenues was the key driver of this year-on-year decrease.

Capital and Operating Grants to GAA units €16.5m (2023: €17.8m)

A total of €10.5m (2023: €12.5m) was allocated to capital infrastructure projects during the year, with €6m of this in support of 20 separate county ground and training centre projects. Larger county project grant awards were committed to new training centre developments in Armagh and Lancashire along with county ground upgrade grant awards for Waterford, Meath and Louth.

€4.5m (2023: €4m) was allocated directly to club infrastructure projects through the provincial councils. The new strategic club grant award introduced in 2023 was again provided for in 2024 with each of the four provincial councils nominating a club from their province for larger grant support under this new club grant scheme.

Operating grants of €6m were allocated during the year (2023: €5.3m). These include the final round of Sport Ireland Energy Support grants payable to clubs at €2.2m. Other recurring annual grants were payable to support the GAA Museum and National Handball Centre running costs. There was increased grant support to our sister Associations as part of the GAA's commitment to full Gaelic Games integration, along with smaller administration grants payable to provinces in support of their accounting and administration functions.



Balance Sheet

Cumann Lúthchleas Gael holds consolidated net assets of €156.1m (2023: €149.8m) at the financial year end. Cash reserves total €33.9m and these are combined with €57.6m held in government bonds and financial instruments to give a solid liquidity position. A total of €49.4m (2023: €45.4m) is owed to CLG from GAA units at the year end, with €38.1m (2023: €34.6m) of this amount falling due for repayment in greater than one year.

Funds held on deposit and repayable to GAA units are €55.1m (2023: €52.1m). These funds accrue interest at a rate of 1.9% per annum. This increased level of deposits on hand will again facilitate the rolling commitment to reopen the Club Loan Development Scheme for applications from December to January this year.

Capital grants provided for and awaiting drawdown on the balance sheet for approved infrastructure projects amount to €21.2m (2023: €24.8m). Key projects with grant approval include Casement Park, Páirc Tailteann, Gaelic Park New York, Walsh Park, and a commitment to support a new Stadium for Louth GAA along with projects in Longford, Down, Semple Stadium, Armagh and Lancashire.

Croke Park Stadium undertook a substantial programme of refurbishment works during 2024 and this has seen the replacement of the full public level seating in the lower tiers of the stadium. There has been a major upgrade to the Cusack Stand’s Premium and Suite levels including the enhancement and reconfiguration of the stadium’s meeting and events room layouts on this side of the stadium. The old handball centre was demolished and installation is ongoing of a new water harvesting facility on this footprint. The full capital investment programme was completed at just over €20m and has been funded from stadium cash reserves.

Work commenced in the second half of 2024 on the new Croke Park Stadium hotel on land retained from the Clonliffe College site acquisition. This project is expected to take two years to complete.

Future Surpluses and Balance Sheet Reserves

Traditionally Cumann Lúthchleas Gael distributes the majority of its annual surplus back across the Association in the form of grants and supports. The Association’s current reserve policy seeks to retain an amount from this surplus annually to strengthen its balance sheet. This will over time place the Association in a stronger position to deal with future uncertainty or income interruptions as they arise. It will separately ensure that vital projects such as coaching, games and infrastructure projects continue to be supported even in challenging times.

In this regard Coiste Bainistíochta at a consolidation level has approved the retention and transfer of the retained surplus of €6.3m onto the Balance Sheet at the year-end.

The wider Association Surplus including Provincial & County results - €9m (2023: €10.9m)***

In overall terms, 2024 has delivered a combined Association surplus of €9m (2023: €10.9m). This number includes Central Council, the four Provincial Councils, County Boards, and also includes the Páirc Uí Chaoimh CTR Stadium company.

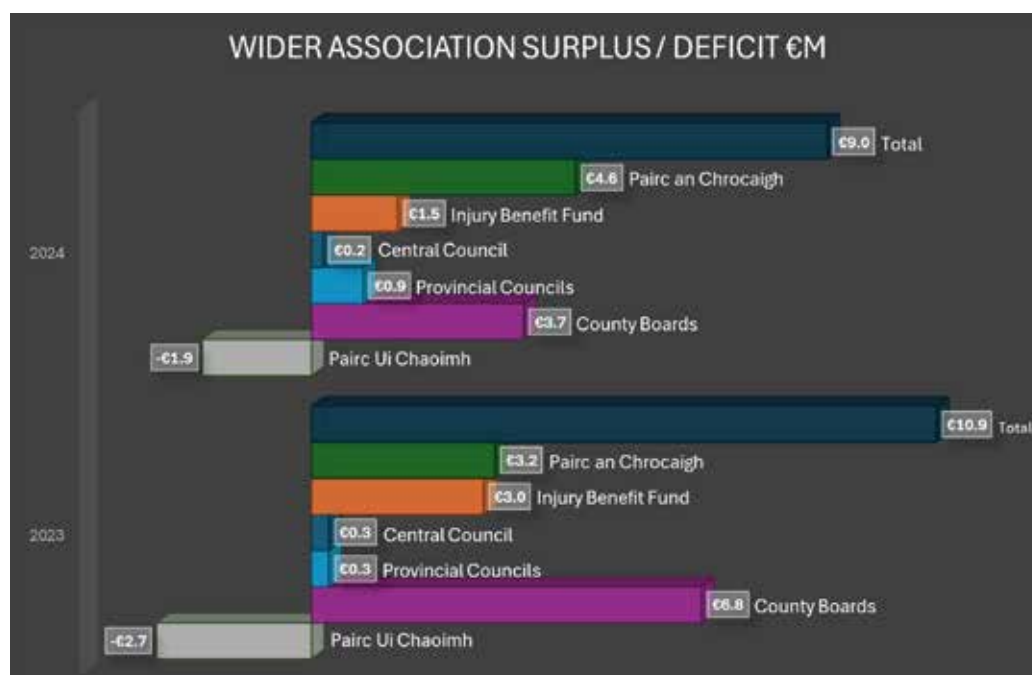
This result highlights the continued and general good financial health of most of our units. As with all the challenges we face, CLG will continue to work with those units struggling to keep pace, with a clear objective of delivering support and guidance to all units both on and off the field.

County results reported independently of the above CLG consolidated numbers have returned a positive financial position in 2024. Thirty-three county boards (including London GAA) have recorded a collective surplus of €3.7m (2023: €6.8m). This decrease of €3.1m being primarily attributable to the continued rising cost of inter-county team preparation. This number has now reached €44m in 2024 (2023: €40m). A total of thirteen counties posted deficits for the current year totaling (€1.8m) an increase from the (€0.9m) deficit posted by six counties in 2023.

The Provincial Councils reported a combined surplus of €0.9m (2023: €0.3m). Strong provincial championship gate receipts have facilitated the continued allocation of capital grants to County units from three of the provinces.

Páirc Uí Chaoimh CTR Stadium company posted a deficit of (€1.9m) (2023: (€2.7m)) and remains fully reliant on long-term financial support and commitments from Central Council.

*** (Individual GAA club results are not included in these combined numbers)



Attendances and Competition Gate Receipts

Just over 1.5m (2023: 1.7m) spectators attended 425 games run under the auspices of Central Council during the year. The Football Championship (Tailteann Cup & All-Ireland series) attendances were down 12% on last year, The Hurling Championship remained in line with 2023 while the National league attendances were down 10%.

2024 was year two of the new “Round Robin” Tailteann Cup and All-Ireland football group phases. Teams again faced the challenge of multiple games in close proximity across May and June. This new format potentially justifying the need for larger squads and partially explaining some of the increased inter-county team costs. There were calls for an increased level of jeopardy to be factored into this phase of the football competitions. This phrase will no doubt be raised again as part of any competition review process that is undertaken.

Cork’s return to the All-Ireland Hurling final provided both colour, passion and a very welcome boost to Hurling Championship attendance numbers which had been generally down across the season.

It is with eager expectation we also await the full impact of the FRC’s new football rules and their affect on attendance levels in 2025.

There were three full houses in Croke Park, both All-Ireland finals along with the Cork Limerick hurling semi-final. There were again calls for the reintroduction of replays following games that went to extra time and penalties – any such proposal would have strong sporting merit. That said, we should continue to give the new split season model its full three-year trial before making definite judgements.

Games, Attendance and Gate Receipt Summary

2024	Sam Maguire	Liam MacCarthy	Allianz Football League	Allianz Hurling League	Tailteann Cup	Other Competitions	Total
Games	35	7	116	96	35	136	425
Attendance	512,001	239,677	412,536	189,401	28,974	136,177	1,518,766
Avg. Attendance	14,629	34,240	3,556	1,973	828	1,001	3,574
Gate Receipts €/m	17.9	12.3	4.6	2.0	0.4	1.9	39.1

2023	Sam Maguire	Liam MacCarthy	Allianz Football League	Allianz Hurling League	Tailteann Cup	Other Competitions	Total
Games	35	7	116	103	35	107	403
Attendance	564,398	239,352	458,773	215,646	54,932	164,677	1,697,778
Avg. Attendance	16,126	34,193	3,955	2,094	1,569	1,539	4,213
Gate Receipts €/m	18.2	10.9	4.8	2.3	0.6	1.7	38.5

Next Year

Ongoing Capital Investment Challenges

Nine GAA endorsed projects received financial support totalling €28m under the current round of the Government's Large Scale Sports Infrastructure Fund (LSSIF). This is very welcome funding and will add significant value to each project as they commence and ultimately complete over the coming years ahead.

Historically the GAA would have been expected and able to provide a significant support grant to co-fund most of these projects. This expectation is now an underlying challenge and flaw facing the Association as centrally the GAA does not have the ability to generate the resources required to co-fund major projects to the funding level or scale required. The GAA's annual capital grant budget for Counties in a normal year will range from €5m to €6m. There is severely reduced capacity to increase this capital investment commitment in the short to medium term due to the Association's pillar commitments. These include support for counties with their annual competition costs, the ongoing four year €48m investment into Coaching and Games, along with the investment in central staffing to assist our volunteers, county and club officers.

It may be possible to allocate the full capital budget amount in a given year to a single GAA project leaving no scope for support for any other projects. This approach would likely not be met with universal approval. Similarly, the increased overall cost of capital projects is becoming more and more unsustainable for the Association and alternative methods of funding and / or usage of our grounds will need to be considered if we are to maintain our grounds in a comfortable, safe and fit for purpose state of repair.

For now, we will continue to divide the cake in as many ways that can deliver multiple capital projects annually. Other funding channels and new methods will continue to be explored in 2025.

Revenue Interventions

The GAA at central level is currently engaged with the Irish Revenue commissioners and have proposed to carry out a review of all payment processes undertaken by County Boards. The GAA is fully committed to supporting each county board in meeting all its compliance obligations, including any related tax matters. In this regard, the GAA will centrally manage and co-ordinate the proposed self-review process and will work with each County Board and the Revenue to ensure that this review is conducted comprehensively and consistently to a standard that meets Revenue's expectations. All county boards are fully supportive of this self-review process, and are committed to engaging fully in this process.

Insurance and Ground Management

As an Association we have a duty of care and need to continuously manage our GAA facilities from an insurance perspective. This includes keeping our grounds in a safe and well-maintained state, along with keeping up to date cleaning, maintenance, and incident records on file. There is also an obligation on our members to be willing to assist our insurers with the defence of all claims, as third-party slips, trips, and falls have cost the Association over €15m in the last five years. Continued improvements in these areas will keep us safe in the knowledge we are doing all we can to keep future premium increases to a minimum.

The advent of increased global weather events such as storms and flooding have also now given rise for the first time to insurers declining certain GAA insurance covers in specific areas. This is a new and worrying development and in effect leaves certain clubs without full property insurance cover. These clubs will ultimately have to bear the full financial risk for the loss or damage to their property in the unfortunate event that such a non-insured occurrence takes place. We will continue to engage and work with our Insurers to manage this new exposure, but such exclusions are now a normal condition of insurance policies.

Conclusion:

Re Investment into Gaelic Games 82c (2023: 83c)

The Cumann Lúthchleas Gael entity has directly reinvested €77.9m (2023: €74.9m) back into all levels of Gaelic games in 2024. This investment represents 82c in every euro of revenue generated during the year. The three core pillars of investment that define the GAA annually will continue again next year:

1. Investment in our Games, Players, and Hosting Matches.
2. Investment in People – Our Coaching, and Administration teams.
3. Investment in Capital and Infrastructure – across Club and County.

The challenge is to deliver the right mix and value for money along with the reporting of clear and measurable outcomes. These three core pillars will remain continuous, but their emphasis will fluctuate from year to year.

The current year direction and financial strategy will see:

- Capital projects continued to be supported in a controlled manner with all approved large projects being delivered on a phased basis.
- A continued increased level of investment in people and resources across the Association to lessen the growing burden on all our volunteers. Our volunteers are without doubt the single most valuable asset within our Association, and it is these people we need to safeguard, protect, and encourage as the administration burden of running the country's largest sporting organisation evolves and grows.
- Measured financial support at all levels of our games.
- The continued commitment and financial investment into the delivery of full Gaelic Games integration.

It is with a special word of thanks, I commend the members of the Financial Management Committee, the Infrastructure Committee and the Audit & Risk Committee for their ongoing commitment, insight, expert advice, and guidance with all the financial and other related matters they have considered, opined over and issued knowledgeable judgement and instruction on over the past twelve months.

Our collective financial strength, knowledge and expertise is due as always to the endless dedication of all our club and county treasurers nationwide. Their role is difficult but an extremely valued one and very much appreciated by all the staff in Croke Park.

I would also like to thank all my colleagues in Croke Park with special mention to the finance team, along with the countless volunteers and officers who continue to provide their time, dedication, hard work, energy, and expertise in the promotion of good governance and financial transparency to all aspects of GAA finances.

I am pleased to report positively on Central Council's financial results for 2024 and look forward to the positive outlook that 2025 holds for the GAA.

Gearóid Ó Maoilriain
Stiúrthóir Airgeadais

CUMANN LÚTHCHLEAS GAEL

Jarlath Burns

Jarlath Burns became the 41st President of the GAA when he officially took office at GAA Annual Congress in Newry on February 24, 2024.

A member of the Silverbridge GAA Club in Armagh, Jarlath currently holds the position of club assistant secretary.

Jarlath played with Armagh for 13 seasons and was midfield and captain when they won the Ulster senior football title in 1999. Prior to that he was a part of the St Mary's team which captured the Sigerson Cup in 1989.

As an administrator at national level, he served as chair of the Players' Committee in 2000 and was chair of the GAA's 125th Anniversary Committee in 2009. He has served as Armagh's Central Council delegate as well as sitting on the GAA's Medical and Scientific Committee and Pitch Presentation group, and the Standing Committee on Playing Rules.

Passionate about Scór and the Irish language, Jarlath is a secondary schoolteacher and Principal of St Paul's in Bessbrook in Armagh.

Born in 1968, he is married to Suzanne, and they have five children.

He is the second Armagh man to be GAA President after Alf Murray held the position from 1964-1967.

Tom Ryan

Tom Ryan is the 19th Director General of the Gaelic Athletic Association (GAA).

He joined the GAA staff as Finance Director in January 2007 and was appointed Director General in April 2018. He has been a member of a number of the organisation's key national committees including the National Finance Committee and Audit and Risk Committee and has served on An Coiste Bainistíochta since 2011. A Carlow native, he is a member of Faughs GAA Club in Dublin.

A chartered accountant by profession, before joining the GAA he was employed at Brown Thomas in Dublin.

John Murphy

John Murphy is a current representative of Congress and was previously the Chairperson of Connacht GAA.

A member of Tubbercurry GAA Club in Co. Sligo, he played Gaelic football for his club, his college (UCD), and for Sligo. During his time playing for UCD, John won three Sigerson Cup medals, in 1977, '78, and '79. Following his playing days, John has immersed himself in Sligo and Connacht GAA, taking up a variety of roles including Chairperson of Tubbercurry GAA Club, Sligo County Board Chairperson, Ard Chomhairle delegate, Vice-President of Connacht GAA, and President of Connacht GAA. To go along with these roles, he has also served on various committees in Croke Park in recent years and is a current member of the Financial Management and Infrastructure Committees.

John is also the Director of Murphy and Sons Auctioneers Ltd., which is a general auctioneering practice, run by John and his brother Walter. He is also a member of the Society of Chartered Surveyors of Ireland and a member of the Royal Institution of Chartered Surveyors (R.I.C.S.).

Brendan Tobin

Brendan has been on the GAA Management Committee for three years and is Waterford GAA's representative on Central Council. Brendan has served in numerous roles within Waterford GAA including PRO, Development Officer and Munster Council delegate. He is currently vice chairperson of Waterford GAA and Chairperson of Waterford GAA CCC.

He has also served two terms as Chairperson of his Club Sliabh gCua/St.Mary's.

Brendan is the owner of a livestock and haulage business and has been involved in running several fundraisers for Cystic Fibrosis.

Derek Kent

Derek Kent is the current Chairperson of Leinster GAA and has been a GAA Management Committee member for two years. He is a member of Taghmon-Camross GAA club in Co. Wexford.

Prior to his current responsibilities as Leinster GAA Chairperson, he acted as the Chairperson of Wexford GAA and of his club Taghmon-Camross GAA club.

In addition to his GAA responsibilities, Derek has also worked as Company Director of 'Kent Stainless' and as a Managing Director of a commercial property development company.

Michael Meaney

Michael Meaney has spent two years on the GAA Management Committee. He is a member of Old Leighlin GAA in Carlow, having served in a variety of roles within the club, including Club Secretary, Chairperson and is currently Development Officer.

Representing Carlow as their delegate on Central Council, and a member of the GAA Management Committee, Michael has also served as Carlow GAA Chairperson, and Treasurer. He is currently a member of the Football Review Committee.

Outside of his endeavours with the GAA, Michael has over 40 years' experience in construction related industries and is Company Director of Stoneworld Limited and Eco Window Concepts limited.

Additionally, Michael is a Director and former Chair of Leighlinbridge Housing Association, which is a Voluntary Approved Housing Body.

MANAGEMENT COMMITTEE

Ger Ryan

Ger Ryan is the current Chairperson of Munster GAA, having been appointed in 2022, and has been a member of the GAA Management Committee for three years. He is a member of the Templederry Kenyons GAA club in Tipperary.

Prior to his current role as Chairperson of Munster GAA, he acted as the PRO for both Munster and Tipperary GAA, while he also had the following roles within his county: Chairperson of Templederry Kenyons GAA, Chairperson and Secretary of Tipperary Supporters Club, and liaison officer to Tipperary inter-county senior and underage hurling teams.

In addition to these roles, Ger served as the Chairperson of the National Communications Committee and the National Medical, Scientific, and Welfare Committee. He is current Chairperson of the Central Referees Appointments Committee.

Outside of his GAA responsibilities, Ger is the Chief Executive Officer with Acorn Life DAC. He also holds a BSc in Computer Science from Trinity College Dublin, an MBA from the UCD Michael Smurfit Graduate Business School and a Professional Diploma in Compliance from UCD.

Mattie Kilroy

Mattie Kilroy has been a member of the Management Committee for two years and a member of Central Council for five. Mattie served as chairperson of his club Caltra for 18 years from 1971 to 1989 and is currently club PRO. He has carried out several roles in Connacht GAA including treasurer and is the current Chairperson of Health and Wellbeing and secretary for Games for All. He has represented Coiste Bainistíochta on the National Handball Committee, The Post Primary Schools Games Committee and on the National Pitch Development Committee.

Mattie was a School Principal for 32 years until his retirement in 2009, having previously been a science and maths teacher. He served as president of Vocational School's Principals of Ireland for a two year-term and is currently chairperson of his local National school board of management.

Mattie is the author of several local interest books including *Caltra GAA Club All-Ireland success of 2004*, *The Titanic and the West of Ireland Connections*, and *Caltra and the 1916-1921 Rising*.

He finishes his term of office at the 2025 Congress and will cherish all his GAA involvement.

Terry Reilly

Appointed as Antrim's Central Council delegate in 2020, Terry Reilly is a member of Gort na Móna GAC in Antrim, having played hurling, football, and handball from 1978 to 2006.

Elected as a member of the GAA Central Management Committee in 2023, he is the first Antrim man in modern history to serve on this body. Prior to this, he has served as Gort na Móna GAC Club Chairperson for two terms, as Gort na Móna GAC Club Treasurer for 3 years, as Secretary of the Antrim County Hearings Committee for eight years, as Antrim Vice-Chairperson for three years, and as Gaelfast Chairperson for two years.

In addition to his role on the GAA Management Committee, Terry is his Club County Delegate since 2005, a current club hurling referee, he was previously a Central Council member of the Smart Sliotar workgroup and of the Age Grades Workgroup, and the Smart Sliotar provincial coordinator for Ulster. He is the current Chairperson of the Central Hurling Development Committee and Chairperson of the All-Ireland final's workgroup.

Alongside his work with the GAA, Terry is a qualified electrical engineer and is the Managing Director of Sperrin Switchgear Ltd.

Helen O'Rourke

Helen O'Rourke took up the position of CEO of the Ladies Gaelic Football Association in September 1997 after serving as National President from March 1994 – March 1997. She has served in key administration roles at all levels of the association from county board to national since 1987.

A Primary School teacher by profession.

Sinéad McNulty

Sinéad McNulty is the current Director General of the Camogie Association and has been a GAA Management Committee member for over four and a half years.

A member of Round Tower GAA Club, Clondalkin, Sinéad has served various committees within the club, from the Executive Committee to the Development, and Culture committees. She also played Ladies Gaelic football with the club and camogie at school level.

Prior to joining the Camogie Association in 2019, she served as Head of Sport in TU Dublin for 11 years, with responsibility for; facility development and management, participation programmes, and student sports clubs. During this time, she secured Sports Capital and LSSIF grants for TU Dublin. Before her role with TU Dublin, she worked in Local Authority and in community sports development roles for six years.

Sinead has 15 years Board and Governance experience with Dublin City Sport & Wellbeing Partnership, Student Sport Ireland, the Federation of Irish Sport and has served as the independent chair of the inter-county government support scheme.

Ciarán McLaughlin

Ciarán McLaughlin completes his three-year term as Ulster GAA President and on the GAA Management Committee at Congress 2025.

A member of Strabane Sigersons in Tyrone, Ciarán has been a member of the Tyrone County Committee and Coiste Bainistí for 11 years, holding elected positions of Youth Officer, Vice-Chairman, County Chairman and Ulster Council delegate. Prior to his election as Chairperson of Ulster GAA, he served as the Treasurer of Ulster from 2015-2018 and Vice-President from 2018-2021. Nationally, he was appointed by former Uachtarán CLG John Horan to the roles of Chairman of the National Games Development Committee and the Club and County Planning Committee for 2018-21. He was appointed by Uachtarán Jarlath Burns to the role of Chairperson of World GAA from 2024 - 2027.

In addition to his voluntary work with the GAA, Ciarán works in the civil service.

ADDITIONAL COISTE BAINISTÍOCHA MEMBERS

Moyagh Murdock

Down native, Moyagh Murdock is a Provincial Council appointee to Coiste Bainistíochta. She is the CEO of Insurance Ireland, the representative body for insurance firms in Ireland. Before taking on her current role in 2020, Moyagh worked in the role of CEO for the Road Safety Authority for six years. An engineer by profession, Moyagh has also worked for Bus Éireann, Caterpillar, TEAM Aer Lingus and Bombardier in Belfast. Originally from Newry, Moyagh comes from a family steeped in the GAA with long-standing connections to St Mary's, Burren.

Fiona Joyce

Fiona Joyce's professional experience lies in business consulting, and she was nominated for a role on Coiste Bainistíochta by an tUachtarán / Ard Stiúrthóir. She has amassed vast experience over the course of three decades working on wide and diverse projects for multiple organisations including corporates, semi-states, government departments, and charities. Her key focus areas include change management, organisation design, and HR. A fellow of the Institute of Management Accountants, Fiona is also a member of the Association of Corporate Treasurers and CIPD. She is a member of the Portobello Club in Dublin.

Joan Kehoe

The current chairperson of Kilmacud Crokes in Dublin, Joan Kehoe is another Provincial Council Appointee to Coiste Bainistíochta and brings a CEO's business acumen to the role after almost four decades in senior roles in Financial Services firms. Joan has served for 10 years on her Club Executive Committee and has coached Ladies football including serving as Female Liaison Officer for the Dublin County Minor team previously. She is a member of the organising committee for the fundraising activities of Wexford GAA and leads the Dublin LGFA fundraising group. She has also been part of a careers advisory group for the Dublin senior county hurlers.

Vincent Neary

Hailing from the Bonnicconlon Club in Co. Mayo Vincent Neary serves on Coiste Bainistíochta as the Provincial Chairperson for Connacht GAA. An ESB employee, Vincent has served the Association in a variety of different roles since his playing days ended. His service to the GAA has included stints in refereeing and as Club Secretary, Divisional Secretary, County Board Secretary and Connacht Council Delegate. He has also contributed to several Committees at National Level.

Tracey Kennedy

Tracey Kennedy, of Killeagh / Glenbowser Rovers was elected to Coiste Bainistíochta as a Representative of Congress in Newry in February 2024. Trained as a post-primary teacher, Tracey is currently Principal of Carrignafay Community College, Cobh. A vastly experienced GAA administrator, she is a former Cork County PRO (2012-2014), Vice-Chairperson (2015-2017), Chairperson (2018-2020) and Ard Chomhairle delegate (2020-2024). Tracey also served a five-year term as Imokilly (East Cork) Divisional Board in addition to a stint as Club Secretary for Killeagh. She has worked in education for 25 years.

Seán Hopkins

Seán Hopkins is the current President of Britain GAA, appointed in 2024, after serving as Vice-President from 2021 to 2023. A founding member of St Peter's GAA Club, Manchester in 1978, he played for over 25 years and managed for 15. He has held key administrative roles, including Lancashire County Board Chairman, Treasurer, and County Team Manager/Selector. Now Provincial Chairperson, he also serves on the Lancashire Grounds Development Committee and is dedicated to underage development and the Northern Gaelic Games. Professionally, Seán worked with Texaco for six years before spending 25 years as a Director of J. Hopkins Contractors Ltd. Now retired, he remains active in property development.

Mary Judge

Mary Judge, whose career in the GAA started in the 1990s with CLG Caherlistrane, serving as Secretary of the Fields Committee, is the current Vice-Chairperson of the Galway County Committee, overseeing infrastructure. She also occupies the role of Safety and Facilities Officer and is a Provincial Council Appointee to Coiste Bainistíochta. Additionally, she is Secretary of the Connacht Audit and Risk Committee. The Galway native, who works professionally for an independent wholesale company as Company Administrator / Manager, she has held several previous roles at county level, including County Football Secretary, County Development Officer, in addition

Keelin Kissane

Hailing from Ballydonoghue in County Kerry, Keelin Kissane served as Chairperson of the Kerry Association in Dublin from 2017 to 2023. She was also PRO of the Kerry GAA Supporters' Club in Dublin during this time. Keelin is a Chartered Accountant and Head of Finance UK at Ballymore Properties. Previously, she spent 20 years as a director in KPMG, Ireland's audit practice. Keelin has served on the Board of the Irish Writers' Centre and on the National Audit Committee of St Vincent de Paul and is also a member of the GAA's Audit and Risk Committee. She is another Provincial Committee appointee.

Claire Aiken

Claire Aiken, a member of St Brigid's GAC in Belfast, Co. Antrim, leads the community engagement and communications team for the Casement Park Project. She is also a founding member of the Fundraising Committee for her club. Professionally, Claire is the Managing Director of AIKEN, an All-Ireland integrated communications agency. Beyond her involvement in the GAA, Claire serves on the board of Friends of Cancer Centre in Belfast and is a Board of Governor member at RBAI Grammar School. Previously, she was a member of the Independent Monitoring Board of Hydebank Wood Young Offenders Centre and Female Prison.

The Management committee met 10 times during year-ended 30.9.24

Coiste Bainistíochta	Meeting Attendance	Term Commenced	Term expired**	Role
Iarlaith Ó Broin (Ard Mhacha) (Uachtarán) *	10	Feb-24		President
		Feb-23		President Elect
Labhrás Mac Cárthaigh (Nua-Eabhrac) (Uachtarán)	10	Feb-24		Past President
		Feb-21		President
		Feb-20		President Elect
		Feb-18		Representative of Congress
Ciaran MacLachlainn (Tír Eoghan)	9	Feb-22		Chairperson Ulster GAA
Gearóid Ó Riain (Tiobraid Árann)	8	Feb-22		Chairperson Munster GAA
Deric Ceannt (Loch Garman)	9	Feb-23		Chairperson Leinster GAA
Uinsíonn Ó Nearaigh (Maigh Eó)	6	Feb-24		Chairperson Connacht
Seán Ó hOibicín (An Bhreatain)	6	Feb-24		Chairperson Britain GAA
Seán Ó Murchú (Sligeach)	10	Feb-24		Representative of Congress
		Feb-21		Chairperson Connacht GAA
Tracey Ní Chinnéide	6	Feb-24		Representative of Congress
Clár Ní hAgain (Antrim)	5	Apr-24		Nominee of President & Director General
Fiona Ní Sheoighe (Áth Cliath)	5	Apr-24		Nominee of President & Director General
Maitiú MacGiolla Rua (Gaillimh)	10	Feb-23		Central Council representative for Connacht
Toireleach Ó Raghaillaigh (Aontroma)	10	Feb-23		Central Council representative for Ulster
Micheál Ó Maonaigh (Ceatharlach)	9	Feb-23		Central Council representative for Leinster
Breandán Ó Tóibín (Port Lairge)	10	Feb-22		Central Council representative for Munster
Caoilfhionn Ní Chíosáin (An Ciarraí)	5	Mar-24		Nominee of Munster GAA
Siobhan Nic Eochaidh (Áth Cliath)	5	Mar-24		Nominee of Leinster GAA
Máire Ní Muireartaigh (An Dún)	6	Mar-24		Nominee of Ulster GAA
Máire Ní Breithiún (Gaillimh)	6	Mar-24		Nominee of Connacht GAA
Eibhlín Ní Ruairc (Cumann Peile Gael na mBan)	6	Apr-19		Representative of the Ladies Gaelic Football Association
Sinéad McNulty (Cumann Camogaíochta)	4	Jun-19		Representative of the Camogie Association
Tomás Ó Riain (Ard Stiúrthóir)	10			Director General
Gearóid Ó Maoilriain (Stiúrthóir Airgeadais)	9			Finance Director
Nollaig Ó Suilleabháin (An Bhreatain) **	4	Feb-21	Feb-24	Chairperson Britain GAA
Seán S. Ó Cearbhaill (An Ciarraí) **	4	Feb-21	Feb-24	Representative of Congress
Éamonn Ó Coinn (Cill Chainnigh) **	4	Feb-21	Feb-24	Representative of Congress
Áine Ní Lunaigh (Áth Cliath) **	4	Feb-21	Feb-24	Nominee of President & Director General
Pól Ó Súilleabháin (Áth Cliath) **	3	Feb-21	Feb-24	Nominee of President & Director General

Cumann Lúthchleas Gael

Annual Report and Consolidated Financial Statements

Year Ended 30 September 2024





MANAGEMENT AND OTHER INFORMATION

Baill den Choiste Bainistíochta

Iarlaith Ó Broin (Ard Mhacha) (Uachtarán)	Maitiú MacGiolla Rua (Gaillimh)
Seán Ó Murchú (Sligeach)	Toireleach Ó Raghaillaigh (Aontroim)
Nollaig Ó Suilleabháin (An Bhreatain)****	Tracey Ní Chinnéide (Corcaigh) *
Seán S. Ó Cearbhaill (Ciarraí)****	Deiric Ceannt (Loch Garman)
Éamonn Ó Coinn (Cill Chainnigh)****	Micheál Ó Maonaigh (Ceatharlach)
Áine Ní Lunaigh (Áth Cliath)****	Breandán Ó Tóibín (Port Lairge)
Pól Ó Súilleabháin (Áth Cliath)****	Siobhán Nic Eochaidh (Áth Cliath)**
Uinsionn Ó Nearaigh (Maigh Eo)*	Caoilfhionn Ní Chíosáin (Ciarraí)**
Seán Ó hOibicín (An Bhreatain)*	Máire Ní Bhreithiún (Gaillimh)**
Eibhlín Ní Ruairc (Cumann Peile Gael na mBan)	Máire Nic Muireartaigh (An Dún)**
Sinéad McNulty (Cumann Camógaíochta)	Fiona Ní Sheoighe (Áth Cliath)***
Ciaran MacLachlainn (Tír Eoghain)	Clár Ní Ágáin (Aontroim)***
Gearóid Ó Riain (Tiobraid Árann)	Tomás Ó Riain (Ard Stiúrthóir)

* (term commenced February 2024)
** (term commenced March 2024)
*** (term commenced April 2024)
**** (term expired February 2024)

Ard-Stiúrthóir

Tomás Ó Riain

Solicitors

Reddy Charlton LLP, Solicitors
12 Fitzwilliam Place
Dublin 2



Bankers

AIB plc
Lower Drumcondra Road
Dublin 9



Auditors

Ernst & Young
Chartered Accountants
EY Building
Harcourt Centre
Harcourt Street
Dublin 2



REPORT OF AN COISTE BAINISTÍOCHTA

An Coiste Bainistíochta (“Management Committee” or “Management”) present their annual report and the financial statements for the year ended 30 September 2024.

Results for the year

The consolidated Cumann Lúthchleas Gael, surplus for the year is €6.3m (2023: €6.5m). The individual entity surplus for Cumann Lúthchleas Gael, is €1.6m (2023: €3.0m).

Reporting entity

Cumann Lúthchleas Gael (The Association), is an unincorporated association. The governing body of the Association is Ard Chomhairle (Central Council).

Principal activities

The principal activity of Cumann Lúthchleas Gael, is the promotion and development of Gaelic Games in Ireland and internationally. Both Ard Chomhairle and An Coiste Bainistíochta govern and administer the national competitions in football and hurling at all grades – principal among these are the All-Ireland Championships in both codes along with the Football and Hurling Leagues.

Provincial and County competitions are administered by the respective Provincial Councils and County Committees, the financial results of which are not reflected in these financial statements.

Subsidiary company and directly controlled entities

Ard Chomhairle owns and controls 100% of Páirc an Chrócaigh CTR (PCT), the financial results of which form part of the consolidation and are also reported separately.

Cumann Lúthchleas Gael directly controls the following activities, the financial results of which are incorporated into the Cumann Lúthchleas Gael individual entity results: Cumann Lúthchleas Gael Insurance Fund; Cumann Lúthchleas Gael Injury Benefit Fund; Cumann Lúthchleas Gael Injury Benefit Fund – Britain; GAA Handball; Rounders; Comhairle Ard Oideachais; Comhairle Iar Bhunscoileanna; Agricultural Colleges and Interfirms.

Joint Ventures

Cumann Lúthchleas Gael holds a 50% joint venture ownership in the following entities: Le Chéile Promotions Limited (jointly owned with the Gaelic Players Association (GPA)), GAAGO Media Limited (jointly owned with RTÉ). Cumann Lúthchleas Gael’s 50% share in these joint ventures is included in both the individual and consolidated Cumann Lúthchleas Gael accounts.

Financial review and future developments

A €6.3m consolidated surplus represents a positive financial result for the financial year to 30 September 2024 (2023: €6.5m). This surplus has been delivered under four main headings:

	2024	2023
Cumann Lúthchleas Gael	€0.1m	€0.1m
The GAA Player Injury Fund	€1.5m	€3.0m
	€1.6m	€3.1m
Páirc an Chrócaigh CTR (PCT)	€4.6m	€3.2m
Museum CLG	€0.1m	€0.2m
Total	€6.3m	€6.5m

This 2024 result was in line with full year forecasts and revised estimates provided to the management committee during the course of the year.

The Cumann Lúthchleas Gael (CLG) entity results incorporating the GAA Insurance Fund, GAA Handball, and smaller affiliated units produced a small surplus of €0.1m for the year. This modest CLG entity surplus is after an increased grant allocation of €1.5m in funding for our Sister Associations – The Camogie Association and The LGFA. This grant forms part of a new 2024 Coiste Bainistíochta framework agreement to support our two Sister Associations in their journey towards full Gaelic Games integration.

REPORT OF AN COISTE BAINISTÍOCHTA - CONTINUED

The majority of CLG generated income is from ticket revenues, commercial income, a Croke Park stadium distribution along with state funding and interest income. This income is in turn fully utilised to both run the Association and support our affiliated units in the form of operating and capital grants. With the continuous and high demand placed on all Association income lines, 2025 will see a return to a more conservative reserve policy, seeking to retain a greater share of our annual income to allow for future strategic planning.

The GAA's four-year coaching and games funding model, is reaching maturity with the majority of counties now receiving their full annual allocation in the form of project and personnel funding. There is also an agreed mechanism that permits all counties to access their prior year underspends. Project review and appraisal mechanisms are now in place. These will seek to measure the deliverables and gauge the return on investment from this significant multi-year funding commitment.

The ringfenced GAA Player Injury Fund has recorded a surplus of €1.5m (2023: €2.9m) for the year. This continued strong surplus is again delivered on the back of the release of older claim provisions. The approved 30% Club premium rebate and increased scheme benefits have been fully applied from June 2024 and this will see a more modest result forecast for 2025. The Injury fund is a ringfenced fund and its reserve can only be used to support players and officials in the disbursement of injury costs.

Croke Park Stadium continues to deliver a significant return to the Association centrally as well as being both the iconic and showpiece venue for our games. 2024 has seen the stadium deliver a €4.6m surplus after a direct distribution to Cumann Lúthchleas Gael of €16m. Stadium rental, suite and premium level facilities, conference centre activity along with property and hotel rental revenues have all contributed to this strong 2024 result.

Analysis of income

Consolidated Revenues for the year were €133m (2023: €112m). This represents an increase of 19% on the prior year. The primary sources of income in 2024 are:

- Gate receipts at €39.1m (2023: €38.5m) represents an increase of €0.6m or 1.6% on the prior period. Attendances at our games were down 10% year on year. This is an unwelcome development and statistic. There are a number of potential contributory factors in this decrease with the condensed nature of the championship season to the fore of this list. The gate revenue financial uplift has been delivered through a structured price increase applied across the majority of our games during the year with the price of an All-Ireland Final ticket being increased for the first time in six years.
- Suite, Premium and Catering revenues at €39.5m (2023: €28.9m) have increased by €10.6m. There remains very strong demand for Premium and Suite level occupancy for match days with these offerings being fully sold out. There were 31 GAA match days held in the stadium across the year, along with six concerts and a rugby match. The concerts and rugby event days contributing to the majority of the €10.6m growth on this line. There were no such additional event days in the prior year number.
- Commercial Income at €24.9m (2023: €21.9m) has increased by €3m or 14%. The 2024 number is representative of a full year of commercial contracts and also includes €1m in additional royalty income that was invoiced during the current year. The comparative 2023 number is reduced due to the timing of income recognition.
- Combined State Funding of €13.3m was received in 2024 a decrease of €1.2m on 2023. The 2024 number reflecting the GAA's annual Sport Ireland Coaching and Games funding of €2.4m, the final round of the government's Energy Support Grants of €2.2m and the €6.2m in pass through player grant funding received on behalf of GAA, LGFA and The Camogie Association inter-county players.
- Other income at €9.5m (2023: €6.6m) represents recurring income from property rental, the GAA Museum, interest income along with member registrations and affiliations. The significant increase on this line has been delivered through Croke Park pitch / grass sales to concert promoters and increased interest income from the financial assets held by the Association.
- Stadium hire at €6.5m (2023: €1.6m) represents stadium rental to provincial councils for their 2024 match days and the venue rental for the six concerts and a rugby game.

Analysis of expenditure

All expenditure lines again experienced inflationary pressures during the year, among these were the direct match day and competition costs at €11.2m (2023: €10.6m). An increase in direct venue expenses underwritten by Cumann Lúthchleas Gael accounting for the majority of this increase.

REPORT OF AN COISTE BAINISTÍOCHTA - CONTINUED

Operating costs at €13.8m have increased by €4.2m. The key drivers in this significant increase are the direct wind-up costs associated with the closure of the GAA's Legacy Defined Benefit pension scheme, a significant increase in energy costs associated with additional Croke Park Stadium activity and increased staffing levels in support of the expanding array of volunteer and county administration support functions delivered centrally from Croke Park. There has also been an increase in legal and professional fees based on an increase in the number of legal cases taken against the Association during the year along with legal costs associated with protecting the GAA Intellectual Property and brand from market counterfeiting.

Marketing costs increased year on year as a result of costs associated with the creation and roll out of new Championship media campaigns that were launched during the year.

A total of €10.5m in infrastructure and capital grants were allocated during the year, €6m of this was in support of 20 individual county projects. In this number there were allocations for new training centre developments in Armagh and Lancashire along with county ground upgrade works in Louth, Meath and Waterford. There was €4.5m allocated to club development and infrastructure projects, within this figure there are four larger strategic club grant awards. These strategic club grant awards aim to support four larger club projects annually following a nomination by their Provincial Council.

The Cumann Lúthchleas Gael entity has reinvested €77.9m (2023: €74.9m) back into all levels of the game in 2024. This investment represents 82c (2023: 83c) in every euro of revenue generated during the year.

Balance Sheet

Cumann Lúthchleas Gael holds consolidated net assets of €156.1m (2023: €149.8m) at the financial year end. Cash reserves total €33.9m and these are combined with €57.6m (2023: €72.2m) held in government bonds and financial assets. A total of €49.4m (2023: €45.4m) is owed from GAA units at the year end, with €38.1m (2023: €34.6m) of this amount falling due greater than one year.

Funds held on deposit and repayable on demand to GAA units are €55.1m (2023: €52.1m). These funds accrue interest at a rate of 1.9% per annum.

Capital grants provided for and awaiting drawdown on the balance sheet for approved GAA infrastructure projects amount to €21.2m (2023: €24.8m). Key county ground projects with grant approval include Casement Park, Gaelic Park New York, Páirc Tailteann, Walsh Park, Semple Stadium along with initial grant funding for a new Stadium development in Dundalk for Louth GAA. Confirmed grant awards towards new training centres include Longford, Down, Armagh and Lancashire.

Croke Park Stadium has entered into a capital commitment of €35.4m to construct a new hotel on land retained from the Clonliffe College site acquisition along with a further commitment of €2m as part of the Cusack Stand refurbishment project.

Additionally, a commitment of €3.2m exists with Dublin City Council as part of the Croke Villas Regeneration Project.

Post balance sheet events

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

Principal risks and uncertainties

There are a number of potential risks and uncertainties which could have a significant impact on Cumann Lúthchleas Gael's long-term performance. Cumann Lúthchleas Gael's senior management team review existing risks and identify new risks on a monthly 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 Audit and Risk Committee (see below) on a regular basis and reported to An Coiste Bainistíochta.

Disclosure of information to auditors

The members of management in office at the date of this report have each confirmed that:

As far as he/she is aware, there is no relevant audit information of which the Association's auditors are unaware; and he/she has taken all the steps that he/she ought to have taken as a member of management in order to make himself/herself aware of any relevant audit information to establish that the Association's auditors are aware of that information.

REPORT OF AN COISTE BAINISTÍOCHTA - CONTINUED

Equal opportunities

Cumann Lúthchleas Gael actively promotes equal opportunities in voluntary officership and in employment and welcomes involvement from all sections of the community. We are committed to treating all officers and employees fairly regardless of race, religion or religious belief, gender, sexual orientation, disability or age.

Member Consultation

Cumann Lúthchleas Gael places considerable value on engagement with Association members and has continued to keep them informed on matters affecting them as members and on the various factors affecting the performance of Central Council. A similar commitment applies to employees. This is achieved through formal and informal meetings, a club consultation programme, internet and intranet, and various periodic electronic publications.

Charitable donations

Cumann Lúthchleas Gael made charitable donations of €100,000 (2023: €100,000) during the year.

CORPORATE GOVERNANCE

Core Principles of Cumann Lúthchleas Gael ("The GAA")

The GAA is a community-based volunteer organisation promoting Gaelic games, culture and life-long participation. We are dedicated to ensuring that our family of games and our values enrich the lives of members, our families and the communities we serve.

We welcome everybody to be a part of our Association, and we strive to listen to and respect the views of all and to operate with integrity at all times. We are accountable in all matters and at all times to our membership.

The Association

Cumann Lúthchleas Gael is an Unincorporated Association comprised of constituent units and individual members. The operation of the Association is governed by the Official Guide - a detailed constitution which sets out the structure and rules for both the administration of the organisation and the playing of the games.

Congress

Congress is the supreme governing body of Cumann Lúthchleas Gael. Congress meets annually and is comprised of representatives of all units of the Association. Among the powers of Congress is the authority to enact, amend or rescind rules in the Official Guides. 2025 Congress has 282 voting delegates.

Uachtarán

The Uachtarán is elected by Congress for a three year term and his role and responsibilities are governed by the Official Guide.

Ard Chomhairle

In between annual Congresses, the supreme governing body of the Association on an ongoing basis is Ard Chomhairle (Central Council). It controls the national competitions, and its jurisdiction extends over the Association in all matters. Ard Chomhairle is comprised of 52 delegates elected by the member units to serve a specified term.

An Coiste Bainistíochta

An Coiste Bainistíochta comprises twenty-one voting members, being the Uachtarán, Ard Stiúrthóir, the chairpersons of the five provincial councils, one elected representative each of Connacht, Leinster, Munster and Ulster, one member from each of the four provinces elected/appointed by their respective provincial councils, two elected representatives of Congress, a representative from Cumann Peil na mBan and Cumann Camógaíochta and two external appointees.

An Coiste Bainistíochta meets on a monthly basis to review the financial performance of Cumann Lúthchleas Gael and to determine long-term objectives and strategies. An Coiste Bainistíochta is supplied with management accounts and other relevant information.

The elected representatives are subject to re-election at least every three years. The externally appointed members are appointed for a term of three years.

There is a clear division of responsibility between the roles of An Coiste Bainistíochta and Ard Chomhairle.

REPORT OF AN COISTE BAINISTÍOCHTA - CONTINUED

An Coiste Bainistíochta - continued

An Coiste Bainistíochta is empowered to appoint sub-committees, incorporating independent membership, as it considers appropriate.

Induction training is provided to all new members of An Coiste Bainistíochta and a clear commitment to additional training or independent professional advice if required is set out in the Code of Conduct.

There is a conflict-of-interest policy in place and all members are required to complete a Declaration of Interest.

Included among the sub-committees appointed by An Coiste Bainistíochta are the following groups which are charged with providing oversight in specific areas:

Audit and Risk Committee

The Audit and Risk Committee is responsible for reviewing the effectiveness of Cumann Lúthchleas Gael's system of internal control. Such a system is designed to manage, rather than eliminate, the risk of failure to achieve business objectives and can only provide reasonable, and not absolute, assurance against material misstatement or loss. Cumann Lúthchleas Gael has established an Audit and Risk Committee with a mandate to provide independent oversight on the following matters across Cumann Lúthchleas Gael's operations:

- Governance, including risk management and internal control;
- External and Internal audit arrangements;
- The appropriateness of financial reporting.

The Audit and Risk Committee's remit includes all operations and activities undertaken by Cumann Lúthchleas Gael and constituent units of the Association.

The Audit and Risk Committee comprises an independent chairman Kieran Donnelly, Colin Morgan, Ann Looney, Aidan Horan, Keelin Kissane and Tom O'Reilly. The Audit and Risk Committee met 8 times during the year, with two meetings dedicated to reviewing and approving the financial statements of the Association.

The Audit and Risk committee reviews reports prepared by management, commissions internal audits on Cumann Lúthchleas Gael's systems of internal controls and risk management and challenges the external audit report to specifically support the integrity of the financial statements. The Audit and Risk Committee also reviews, and where necessary challenges, the judgements of management in relation to the integrity of the financial statements.

The Audit and Risk Committee will increasingly strive to replicate the control environment, standards and structures which pertain at Ard Chomhairle level in all constituent units.

Financial Management Committee

The Financial Management Committee oversees and monitors the financial performance of the Association and all of its units. The committee reviews the financial accounts and budgets of counties and reports to An Coiste Bainistíochta. The committee also oversees the Ard Chomhairle Development fund and is required to appraise and approve all borrowings and property transactions undertaken by units.

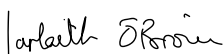
Membership of the committee is Feargal McCormack (Cathaoirleach), Aileen Pierce, Tracey Kennedy, John Murphy, Alan Dunney, Dervill Dolan, Paul Foley, Marie Therese Dockery and Tom Keane.

Remuneration Committee

The Remuneration Committee is chaired by Martin Freyne and is further comprised of: Uachtarán Jarlath Burns, Liam Keane, Kieran Donnelly and Paul O'Sullivan. Central Council's Remuneration Committee is responsible for advising An Coiste Bainistíochta on the pay and terms and conditions of members of senior management. In discharging its duties, the Central Council's Remuneration Committee takes independent advice where appropriate.

Association's auditors

Ernst & Young, Chartered Accountants and Statutory Audit Firm have indicated their willingness to continue in office.

Uachtarán:  Jarlath Ó Broin

Ard Stiúrthóir:  Tomás Ó Riain

Date: 5 February 2025

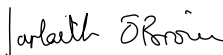
STATEMENT OF MANAGEMENT RESPONSIBILITIES

Management is required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the group and of the surplus or deficit of the group for that year. In preparing those financial statements Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue its activities.

Management are responsible for ensuring adequate accounting records are kept which correctly explain and record the transactions of the group and enable at any time the assets, liabilities, financial position and surplus or deficit of the group to be determined with reasonable accuracy and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Management are responsible for the maintenance and integrity of the corporate and financial information included on the group's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Uachtarán:  Iarlaith Ó Broin

Ard Stiúrthóir:  Tomás Ó Riain

Date: 5 February 2025

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL CENTRAL COUNCIL

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the group and single-entity financial statements of Cumann Lúthchleas Gael ('Cumann Lúthchleas Gael') and its subsidiary ('the Group') for the year ended 30 September 2024, which comprise the Consolidated and Cumann Lúthchleas Gael Statements of Income and Retained Earnings, the Consolidated and Cumann Lúthchleas Gael Statements of Comprehensive Income, the Consolidated and Cumann Lúthchleas Gael Statements of Changes in Reserves, the Consolidated and Cumann Lúthchleas Gael Balance Sheets, the Consolidated 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 FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the Group financial statements give a true and fair view of the assets, liabilities and financial position of the Group as at 30 September 2024 and of its surplus for the year then ended;
- the Cumann Lúthchleas Gael financial statements give a true and fair view of the assets, liabilities and financial position of Cumann Lúthchleas Gael as at 30 September 2024 and of its surplus for the year then ended; and
- the Group and Cumann Lúthchleas Gael financial statements 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) (ISAs (Ireland)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Group and Cumann Lúthchleas Gael in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that managements' 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 Group's or Cumann Lúthchleas Gael'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 management with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Group's and Cumann Lúthchleas Gael's ability to continue as a going concern.

Other information

Management are responsible for the other information. The other information comprises the information included in the Annual Report and Consolidated Financial Statements 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.

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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL CENTRAL COUNCIL - CONTINUED

Respective responsibilities

Responsibilities of management for the financial statements

As explained more fully in the Statement of Management Responsibilities statement set out on page 110, management 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management are responsible for assessing the Group and Cumann Lúthchleas Gael's ability to continue as going concerns, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or Cumann Lúthchleas Gael or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

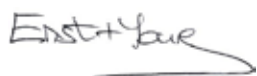
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://iaasa.ie/wp-content/uploads/docs/media/IAASA/Documents/audit-standards/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

This description forms part of our auditor's report.

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

Our report is made solely to the members of Cumann Lúthchleas Gael Central Council, as a body and for no other purpose. Our audit work has been undertaken so that we might state to the members of Cumann Lúthchleas Gael Central Council 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 members of Cumann Lúthchleas Gael Central Council as a body, for our audit work, for this report, or for the opinions we have formed.



Ernst & Young Chartered Accountants

Office: Dublin

Date: 5 February 2025

- The maintenance and integrity of the GAA website is the responsibility of management; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS

YEAR ENDED 30 SEPTEMBER 2024

	NOTE/ SCHEDULE	30 September 2024 €	30 September 2023 €
Revenue			
Gate receipts	A	39,140,295	38,451,017
Suite, premium and catering		39,530,387	28,912,330
Commercial income	B	24,944,523	21,948,604
State funding	C	13,342,069	14,545,077
Other income	D	9,473,694	6,619,436
Stadium hire		6,471,151	1,579,263
		<u>132,902,119</u>	<u>112,055,727</u>
Direct costs			
Match day and competition costs		(11,239,182)	(10,607,863)
Stadium costs		(10,461,394)	(9,538,160)
Catering, food and beverage		(18,172,026)	(9,286,854)
		<u>(39,872,602)</u>	<u>(29,432,877)</u>
Gross contribution		93,029,517	82,622,850
Indirect costs			
Operating costs		(13,842,707)	(9,570,516)
Marketing, communication and IT costs		(4,207,057)	(3,549,916)
Depreciation	7	(9,130,944)	(8,344,015)
Amortisation of Capital Grants		1,390,884	1,390,884
Fair value movement on Investment Property	8	1,830,000	(2,725,000)
		<u>(23,959,824)</u>	<u>(22,798,563)</u>
Operating surplus		<u>69,069,693</u>	<u>59,824,287</u>
Grant Funding Activities to Units			
Games development and player welfare	I	(28,188,882)	(23,004,489)
Distributions to GAA units	H	(18,275,643)	(19,653,198)
Capital and operating grants to GAA units	J&K	(16,513,628)	(17,788,281)
Funding Net Contribution		<u>(62,978,153)</u>	<u>(60,445,968)</u>
Surplus /(Deficit) after funding activities		6,091,540	(621,681)
Other Funding			
Exceptional Item	6	-	8,700,028
Net GAA player injury and insurance funds	L&M	539,468	293,263
Share of results in Joint Ventures	9	299,823	(130,682)
Interest receivable / (payable)		515,566	(161,879)
Other Funding Net Contribution Before Taxation		<u>1,354,857</u>	<u>8,700,730</u>
Surplus before tax		<u>7,446,397</u>	<u>8,079,049</u>
Taxation charge	5	(1,101,887)	(1,593,028)
Retained surplus for the year		<u>6,344,510</u>	<u>6,486,021</u>

CUMANN LÚTHCHLEAS GAEI STATEMENT OF INCOME AND RETAINED EARNINGS

FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

	NOTE/ SCHEDULE	30 September 2024 €	30 September 2023 €
Revenue			
Gate receipts	A	39,140,295	38,451,017
Commercial income	B	23,089,631	20,572,334
State funding	C	13,342,069	14,545,077
Croke Park distribution		16,000,000	15,000,000
Other income	D	3,573,792	2,311,768
		<u>95,145,787</u>	<u>90,880,196</u>
Direct costs			
Match day and competition costs	E	<u>(14,944,416)</u>	<u>(14,525,977)</u>
Gross contribution		80,201,371	76,354,219
Indirect costs			
Operating costs	F	(10,947,986)	(8,539,400)
Marketing, communication and IT costs	G	(4,207,057)	(3,549,917)
Depreciation	7	(1,456,930)	(1,133,669)
		<u>(16,611,973)</u>	<u>(13,222,986)</u>
Operating surplus		63,589,398	63,131,233
Grant Funding activities to units			
Games development and player welfare	I	(28,188,882)	(23,004,489)
Distribution to GAA units	H	(18,275,643)	(19,653,198)
Capital grants to GAA units	K	(10,487,985)	(12,489,677)
Operating grants to GAA units	J	(6,025,643)	(5,298,604)
		<u>(62,978,153)</u>	<u>(60,445,968)</u>
Surplus after funding activities		611,245	2,685,265
Other Funding			
Insurance Premiums collected from units	L	6,541,996	6,186,243
Insurance Fund Costs	L	(6,554,640)	(7,399,513)
GAA Player Injury Fund Subscription Income	M	6,392,734	5,596,102
GAA Player Injury Fund Costs	M	(5,840,622)	(4,089,566)
Share of results and carrying value of movements in Joint Ventures	9	423,557	62,188
Other Funding Net Contribution		<u>963,025</u>	<u>355,454</u>
Retained surplus for the year		<u>1,574,270</u>	<u>3,040,719</u>

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME YEAR ENDED 30 SEPTEMBER 2024

	NOTE	30 September 2024 €	30 September 2023 €
Net surplus for the year		6,344,510	6,486,021
Actuarial (loss) / gain in respect of pension scheme	18	<u>(48,000)</u>	<u>61,000</u>
Total comprehensive income for the year		<u>6,296,510</u>	<u>6,547,021</u>

CUMANN LÚTHCHLEAS GAEL STATEMENT OF COMPREHENSIVE INCOME FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

	NOTE	30 September 2024 €	30 September 2023 €
Net surplus for the year		1,574,270	3,040,719
Actuarial (loss) / gain in respect of pension scheme	18	<u>(48,000)</u>	<u>61,000</u>
Total comprehensive income for the year		<u>1,526,270</u>	<u>3,101,719</u>

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES
YEAR ENDED 30 SEPTEMBER 2024

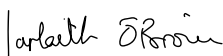
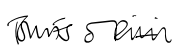
	NOTE	Retained surplus €
Balance at 1 October 2022		143,221,244
Surplus for the year		6,486,021
Actuarial gain in respect of pension scheme	18	<u>61,000</u>
Balance at 30 September 2023		149,768,265
Surplus for the year		6,344,510
Actuarial loss in respect of pension scheme	18	<u>(48,000)</u>
Balance at 30 September 2024		<u>156,064,775</u>

CUMANN LÚTHCHLEAS GAEL STATEMENT OF CHANGES IN RESERVES
YEAR ENDED 30 SEPTEMBER 2024

	NOTE	Retained surplus €
Balance at 1 October 2022		14,510,007
Surplus for the year	18	3,040,719
Actuarial gain in respect of pension scheme		<u>61,000</u>
Balance at 30 September 2023		<u>17,611,726</u>
Surplus for the year		1,574,270
Actuarial loss in respect of pension scheme	18	<u>(48,000)</u>
Balance at 30 September 2024		<u>19,137,996</u>

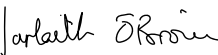
CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2024

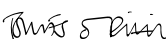
	NOTE	As at 30 September 2024 €	As at 30 September 2023 €
Non-current assets			
Property, plant and equipment	7	141,037,520	128,148,138
Investment property	8	53,000,000	51,170,000
Investment in Joint Ventures	9	<u>5,872,003</u>	<u>6,072,180</u>
		199,909,523	185,390,318
Current assets			
Receivables due within one year	13	27,279,709	25,032,890
Receivables due after one year	13	42,275,794	40,655,117
Inventory	11	1,244,126	799,873
Cash and cash equivalents	10	33,950,892	57,736,572
Financial assets	12	<u>57,586,737</u>	<u>72,200,144</u>
		162,337,258	196,424,596
Current liabilities			
Payables due within one year	14	<u>(119,399,353)</u>	<u>(131,041,411)</u>
Net current assets		<u>42,937,905</u>	<u>65,383,185</u>
Total assets less current liabilities		<u>242,847,428</u>	<u>250,773,503</u>
Non-current liabilities			
Payables due after one year	15	(12,747,594)	(14,157,220)
Deferred term ticket revenue	16	(22,785,651)	(30,372,558)
Provisions for liabilities	17	<u>(51,249,408)</u>	<u>(57,734,460)</u>
		<u>(86,782,653)</u>	<u>(102,264,238)</u>
Pension surplus	18	-	1,259,000
Net assets		<u>156,064,775</u>	<u>149,768,265</u>
Represented by:			
Retained surplus		<u>156,064,775</u>	<u>149,768,265</u>

Uachtarán:  Iarlaith Ó Broin
Ard Stiúrthóir:  Tomás Ó Riain
Date: 5 February 2025

CUMANN LÚTHCHLEAS GAEL BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	NOTE	As at 30 September 2024 €	As at 30 September 2023 €
Non-current assets			
Property, plant and equipment	7	12,510,987	12,978,683
Investment in Joint Ventures	9	650,572	727,015
		<u>13,161,559</u>	<u>13,705,698</u>
Current assets			
Receivables due less than one year	13	34,853,191	31,386,206
Receivables due greater than one year	13	38,110,152	34,644,170
Cash and cash equivalents	10	13,020,320	28,463,197
Financial assets	12	52,428,069	52,200,337
		<u>138,411,732</u>	<u>146,693,910</u>
Current liabilities			
Payables due within one year	14	(88,754,825)	(92,451,174)
Net current assets			
		<u>49,656,907</u>	<u>54,242,736</u>
Total assets less current liabilities			
		<u>62,818,466</u>	<u>67,948,434</u>
Non-current liabilities			
Deferred term ticket revenue	16	(252,062)	(1,078,348)
Provisions for liabilities	17	(43,428,408)	(50,517,360)
		<u>(43,680,470)</u>	<u>(51,595,708)</u>
Pension surplus	18	-	1,259,000
Net assets			
		<u>19,137,996</u>	<u>17,611,726</u>
Represented by:			
Retained surplus	20	<u>19,137,996</u>	<u>17,611,726</u>

Uachtarán:  Iarlaith Ó Broin

Ard Stiúrthóir:  Tomás Ó Riain

Date: 5 February 2025

CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED 30 SEPTEMBER 2024

	30 September 2024	30 September 2023
	€	€
Cash flows from operating activities		
Surplus before taxation	7,446,397	8,079,049
Adjustments for:		
- Depreciation of property, plant and equipment	9,130,944	8,344,015
- Fair value movement on investment properties	(1,830,000)	2,725,000
- Amortisation of capital grants	(1,390,884)	(1,390,884)
- Fair value movement on financial assets	(2,456,354)	(656,639)
- Interest receivable	(872,842)	-
- Interest payable	43,865	161,879
- Net investment in joint ventures	200,177	680,682
- Movement in pension	1,211,000	(57,000)
- Tax paid	(249,573)	(965,565)
- (Increase) / decrease in inventory	(444,252)	1,035,454
- (Increase) / decrease in receivables	(3,867,496)	6,572,137
- (Decrease) / increase in payables	(18,496,122)	3,662,530
- Increase in provisions	7,390,972	14,441,313
- Provisions utilised during the year	(14,479,924)	(11,818,681)
	<u>(18,664,092)</u>	<u>30,813,290</u>
Cash flows from investing activities		
Redemption / (Investment) of financial assets	17,069,761	(71,543,505)
Interest on financial assets	872,842	-
Payments for property, plant and equipment	(22,020,326)	(6,674,766)
Net disposal of property, plant and equipment	-	115,128
<i>Net outflows from investing activities</i>	<u>(4,077,723)</u>	<u>(78,103,143)</u>
Cash flows from financing activities		
Loan repayment	(1,000,000)	(1,000,000)
Interest paid	(43,865)	(161,879)
<i>Net outflow from financing activities</i>	<u>(1,043,865)</u>	<u>(1,161,879)</u>
Net decrease in cash and cash equivalents	<u>(23,785,680)</u>	<u>(48,451,732)</u>
Cash and cash equivalents at beginning of financial year	<u>57,736,572</u>	<u>106,188,304</u>
Cash and cash equivalents at end of financial year	<u>33,950,892</u>	<u>57,736,572</u>

Analysis of Changes in Net Funds

	At 1 October 2023	Cashflows	Interest and fair value movement	At 30 September 2024
	€	€	€	€
Cash and cash equivalents	57,736,572	(23,785,680)	-	33,950,892
Bank loan	(1,000,000)	1,000,000	-	-
Financial assets	<u>72,200,144</u>	<u>(17,942,603)</u>	<u>3,329,196</u>	<u>57,586,737</u>
Net funds	<u>128,936,716</u>	<u>(40,256,010)</u>	<u>3,329,196</u>	<u>91,537,629</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS

1. General information

These financial statements comprising the Consolidated Statement of Income, Cumann Lúthchleas Gael (“CLG”) Statement of Income, the Consolidated Statement of Comprehensive Income, the CLG Statement of Comprehensive Income, the Consolidated Statement of Changes in Reserves, the CLG Statement of Changes in Reserves, the Consolidated Balance Sheet, the CLG Balance Sheet, the Consolidated Statement of Cash Flows and the related notes constitute the consolidated financial statements and Cumann Lúthchleas Gael financial statements for the year ended 30 September 2024.

Cumann Lúthchleas Gael (“The Association”) is an unincorporated association. The governing body of the Association is Ard Chomhairle (Central Council). The Association’s principal activities and objectives are contained in the Report of An Coiste Bainistíochta on pages 105 to 109.

Cumann Lúthchleas Gael is deemed to be a Public Benefit Entity (PBE) in accordance with Financial Reporting Standard 102 (FRS 102).

Going Concern

The consolidated and CLG financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council. In assessing going concern management have considered budgets and forecasts for the foreseeable future and the impact of severe but plausible downside scenarios. Management are satisfied that the use of the going concern basis is appropriate.

Statement of compliance

The consolidated and CLG financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Cumann Lúthchleas Gael is a qualifying entity as defined by FRS 102 and has taken advantage of exemption from the requirement to prepare a cash flow statement.

Currency

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

2. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the consolidated financial statements.

Basis of preparation

The consolidated financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below.

Scope of financial statements

The consolidated financial statements include Cumann Lúthchleas Gael and all its subsidiaries.

These financial statements reflect the activities of Cumann Lúthchleas Gael, Páirc an Chrócaigh CTR and subsidiaries, Insurance Fund, Injury Benefit Fund, Injury Benefit Fund – Britain, Musaem CTR, Comhairle Liathróid Láimhe na hÉireann, Comhairle Iarbhunscoileanna, Cumann na mBunscol, Cluiche Corr na hÉireann, Interfirms, Comhairle Ardoideachais CLG and Comhairle Talamhíocht.

The results of subsidiary and associated undertakings acquired or disposed of during the year are included in the Statement of Income and Retained Earnings account from the date of their acquisition or up to the date of their disposal.

Investment in joint ventures

Investments in jointly controlled entities are accounted for using the equity method of accounting. Under the equity method of accounting, interest in joint ventures are initially recognised at cost. The Group’s share of post-acquisition gains or deficits after tax of joint ventures are recognised in the consolidated Statement of Income and Retained Earnings. The Group’s share of post-acquisition movement in reserves of joint ventures is recognised in the Consolidated Balance Sheet.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

2. Accounting policies - continued

Scope of financial statements - continued

Gate receipts

Gate income is stated gross. Income from term tickets is credited to the Statement of Income and Retained Earnings in respect of the annualised value of each term ticket scheme.

Deferred term ticket revenues and corporate facilities

Advance sales of term tickets and corporate packages are initially recognised in the balance sheet as deferred revenue. Revenue from term tickets and corporate facilities is credited to the Statement of Income and Retained Earnings in equal annual instalments over the term of the contract. Income from corporate packages is recognised in the financial statements of Páirc an Chrócaigh CTR.

Commercial income

Commercial income relates to revenue earned from media rights and sponsorship of the competitions and events run by Cumann Lúthchleas Gael. The revenue is recognised in accordance with the terms and conditions of the agreements entered into between Cumann Lúthchleas Gael and the individual sponsors and media partners.

Grants

Revenue grants receivable and capital and operating grants payable are included in the Statement of Income and Retained Earnings in the year in which they are approved in principle.

Exceptional items

The Group classifies certain one-off charges or credits that have a material impact on the Group's financial results as "exceptional items". These are disclosed separately to provide further understanding of the financial performance of the Group.

Property, plant and equipment

All property, plant and equipment is initially recorded at cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Finance costs incurred during the construction period of property, plant and equipment that are directly attributable to the construction of those assets are capitalised as part of the cost of those assets.

Depreciation is provided on all property, plant and equipment, other than land, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

Land	Nil
Buildings	2 - 3%
Equipment	15 - 33%
Machinery, fixtures and fittings, computer equipment	10 - 20%

Previously CLG depreciated Foireann over a period of three years. On 1 August 2024 management reassessed the useful economic life of these assets to ten years. Foireann and associated assets are included within fixtures, fittings and equipment.

Assets in the course of construction

Assets in the course of construction are carried at cost. These assets are not depreciated until they are available for use.

Investment property

An investment property is a property held to earn rentals or for capital appreciation or both. The investment property is stated at fair value at the reporting date. Gains or losses arising from changes in the fair value of the investment property are included in the Statement of Income and Retained Earnings for the period in which they arise. The investment property is not depreciated.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

2. Accounting policies - continued

Investment property - continued

Valuations are carried out having regard to comparable market evidence relevant to the specific property. In assessing fair value, current and potential future income (after deduction of non-recoverable outgoings) are capitalised using yields derived from market evidence.

Investment properties in the course of construction are transferred to completed investment properties when substantially all the activities necessary to get the asset ready for use are complete. During the construction phase, property under construction is stated at cost less any accumulated impairment losses. On completion, the investment property is stated at fair value.

Impairments of assets, other than financial instruments

Where there is objective evidence that recoverable amounts of an asset is less than its carrying value the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss. Impairment losses are recognised immediately in the Statement of Income and Retained Earnings.

Where the external circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the Statement of Income and Retained Earnings.

The recoverable amount of property, plant and equipment is the higher of the fair value less cost to sell the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows which is considered by management to be a single cash generating unit.

Borrowing costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those qualifying assets, until such time as the qualifying assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in the Statement of Income and Retained Earnings in the financial year in which they are incurred.

Inventory

Inventory is measured at the lower of cost or estimated selling price less costs to complete and sell. Inventory is recognised as a cost of sale in the financial year in which the related revenue is recognised. Cost is determined using the first-in, first-out (FIFO) method. Cost comprises the purchase price, including taxes and duties and transport and handling costs directly attributable to bringing the inventory to its present location and condition.

Foreign currency

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-Monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. Non-monetary items measured at fair value are translated at the rate of exchange at the date of the valuation. All foreign exchange differences are taken to the Statement of Income and Retained Earnings.

Capital grants

Capital grants are recognised when CLG has a present, legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; performance related conditions are achieved and the amount has been reliably estimated.

Restricted reserves

Funds / Income received for specific purposes are classified as restricted funds and designated for specific purposes. Restricted funds which relate to the Injury Benefit Fund and Insurance Fund can be seen in note 20.

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 an insignificant risk of change in value.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

Financial instruments - continued

Financial assets

Financial assets represent investment in government bonds and money market funds. These financial assets are initially measured at transaction prices and are subsequently measured at amortised cost less impairment.

Concessionary loans

Concessionary loans are loans made or received between GAA Units (public benefit entities) below the prevailing market rate of interest that are not repayable on demand and are for the purposes of furthering the objectives of the Association. This includes the development fund receivables and funds on deposit from GAA Units.

Concessionary loans advanced and received are initially recognised in the Balance Sheet at the amount received or paid. In subsequent years, the carrying amount of concessionary loans in the financial statements shall be adjusted to reflect any accrued interest payable or receivable and any amounts received or paid. To the extent that a loan that has been made is irrecoverable, an impairment loss shall be recognised in the Statement of Income and Retained Earnings.

Basic financial instruments – other financial assets

Receivables, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

Basic financial instruments – financial liabilities

Payables are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Short term payables with no stated interest rate which are payable within one year are recorded at transaction price.

Basic financial liabilities, other than short term payables, such as loans are subsequently carried at amortised cost, using the effective interest rate method. The effective interest rate amortisation is included in interest payable and similar expenses in the Statement of Income and Retained Earnings.

Employee benefits

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Retirement benefits

CLG operates both defined benefit and defined contribution pension arrangements. The defined benefit arrangement provides benefits based on final pensionable pay. The assets of the scheme are held separately from those of CLG, being invested under trust. Payments to defined contribution plans are recognised in the Statement of Income and Retained Earnings as they fall due and any contributions outstanding at the financial year end are included as an accrual in the Balance Sheet.

FRS 102 requires that scheme assets are valued at fair value and scheme liabilities are measured using the projected unit method. Net scheme assets and liabilities are required to be shown on the face of the Balance Sheet as a pension surplus or deficit as appropriate.

Actuarial valuations for accounting purposes are carried out at each Balance Sheet date in relation to defined benefit plans, using the projected unit credit method, to determine the schemes' liabilities and the related cost of providing benefits.

Current service cost and net interest cost are recognised in the Statement of Income and Retained Earnings as they arise. Past service cost, which can be positive or negative, is recognised immediately in the Statement of Income and Retained Earnings. Gains or losses on the curtailment or settlement of a plan are recognised in the Statement of Income and Retained Earnings when the curtailment or settlement occurs.

Re-measurement of retirement benefits obligation, comprising actuarial gains and losses and the return on plan assets (excluding amounts included in net interest cost) are recognised in full in the period in which they occur in the Statement of Income and Retained Earnings. The defined benefit liability recognised in the Balance Sheet represents

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

2. Accounting policies - continued

Retirement benefit – continued

the present value of the defined benefit obligation less the fair value of any plan assets. Defined benefit assets are also recognised in the Balance Sheet but are limited to the present value of available refunds from, and reductions in future contributions to the plan.

Taxation

Cumann Lúthchleas Gael and a number of subsidiaries are exempt from Corporation Tax.

Current taxation

Current tax is determined based on the taxable surplus for the period and calculated using the tax rates that have been enacted or substantively enacted by the Balance Sheet date.

Deferred taxation

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date that are expected to apply to the reversal of the timing difference. Deferred tax is calculated, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax relating to investment property is measured using the tax rates and allowances that apply to the sale of the asset. Deferred tax is charged or credited to the Statement of Income and Retained Earnings, except when it relates to items charged or credited in other comprehensive income, in which case the deferred tax is also dealt with in the Statement of Comprehensive Income. The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and deferred tax liabilities are offset when there is a legal right to do so.

Loans and borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

3. Employees and Remuneration

The average monthly number of employees working for the Association during the year was:

	Consolidated 30 September 2024	Consolidated 30 September 2023	CLG 30 September 2024	CLG 30 September 2023
Management	15	14	13	12
Games Promotion, Welfare and Development	70	70	70	70
Finance, HR, Administration and IT Support Staff	35	30	35	30
Croke Park Stadium and Museum	71	59	-	-
County Secretaries, Operations & Coaching Staff*	67	22	67	22
	<u>258</u>	<u>195</u>	<u>185</u>	<u>134</u>
	Consolidated 30 September 2024 €	Consolidated 30 September 2023 €	CLG 30 September 2024 €	CLG 30 September 2023 €
Wages and Salaries	13,976,047	11,649,491	10,570,864	8,196,672
Employer PRSI	1,528,382	1,266,839	1,158,844	894,880
Employer pension costs	901,112	760,338	723,687	595,423
Redundancy costs	-	52,774	-	52,774
Gross Payroll costs	<u>16,405,541</u>	<u>13,729,442</u>	<u>12,453,395</u>	<u>9,739,749</u>
County Payroll costs recharged*	<u>(3,417,989)</u>	<u>(1,514,681)</u>	<u>(3,417,989)</u>	<u>(1,514,680)</u>
Net Payroll costs	<u>12,987,552</u>	<u>12,214,761</u>	<u>9,035,406</u>	<u>8,225,069</u>

*Headcount and payroll for the year end 30 September 2024 includes a number of County Secretaries, Operations Managers and Coaching and Games staff who were employed centrally by CLG during the financial year. These staff are deployed within their counties and their salary costs are recharged in full.

Cumann Lúthchleas Gael is a volunteer led organisation and relies substantially on services provided by its members across the country and further afield. It is not possible to quantify the value of these services carried out by the Association's members and volunteers. All of the amounts stated above were treated as an expense of the Association in the financial year. No amounts were capitalised into assets.

4. Judgement and key sources of uncertainty

Management considers the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

Impairment of trade receivables and balances owed by GAA Units

The Association trades with a large and varied number of third-party entities and GAA units on credit terms. Some amounts due will not be paid through the default of a small number of third-party entities. The Association uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. If the financial conditions of these receivables were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. There was no material impairment charge recorded in either period. See Note 13 for the carrying amount of receivables.

Capital and Other Provisions

The provisions include amounts for capital grants payable to GAA units' projects. All amounts provided for have been ratified by the Financial Management Committee and Coiste Bainistíochta. Contributions to long term capital projects which are in early stages of project development have been provided for on the basis of funds available. Where performance related conditions are set, expenditure is recognised in line with these.

Provisions for risks and liabilities

A provision is recognised in the Balance Sheet when the Association has a legal or constructive obligation to settle. The Association are party to a number of litigations which are ongoing and will be fully defended. Provisions for outstanding claims are made in accordance with reserve valuation of claims made by the fund administrators, past experiences or values estimated based on legal representation.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

4. Judgement and key sources of uncertainty – continued

Useful Lives of Property, Plant & Equipment

Long-life assets comprising primarily of property, plant and 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 values. Management 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 the useful lives can have a significant impact on the depreciation charge for the financial period. See Note 7 for the carrying amount of property, plant and equipment.

5. Taxation – consolidated

	30 September 2024 €	30 September 2023 €
(a) Analysis of charge in the year		
<i>Current tax:</i>		
Irish corporation tax	519,848	2,486,738
(Over) / under provision in respect of prior period	(21,861)	5,540
Tax charge	<u>497,987</u>	<u>2,492,278</u>
<i>Deferred tax:</i>		
Deferred tax on fair value movement	603,900	(899,250)
Taxation on profit on ordinary activities	<u>1,101,887</u>	<u>1,593,028</u>

(b) Factors affecting current tax charges

The tax assessed for the financial year is different to the standard rate of corporation tax in Ireland (12.5%).

The differences are explained below:

	€	€
Surplus before taxation	<u>7,446,397</u>	<u>8,079,049</u>
Surplus by 12.5% (2023: 12.5%)	930,800	1,009,881
Differences between capital allowances and depreciation	(64,671)	9,877
Additional tax arising on surplus chargeable at 25%	109,387	1,187,477
Expenses not deductible	10,746	13,280
Tax effect of non-taxable income	(237,664)	(74,402)
(Over) / under provision in respect of prior period	(21,861)	5,540
Fair value adjustment of investment property subject to tax at the higher rate	<u>375,150</u>	<u>(558,625)</u>
Tax on surplus for the year	<u>1,101,887</u>	<u>1,593,028</u>

(c) Circumstances affecting current and future tax charges

The total taxation charge in future years will be affected by any changes to the corporation taxation rates in Ireland.

(d) Cumann Lúthchleas Gael

Cumann Lúthchleas Gael is exempt from Income Tax under the provisions of the Taxes Consolidation Act 1997.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

6. Exceptional Item – consolidated

	30 September 2024 €	30 September 2023 €
Total Exceptional Item	-	8,700,028

In 2023, the surplus on the land sale resulted in a tax charge of €2,175,007.

This surplus arose on the sale of lands at Clonliffe College. This sale took place in October 2022 and represented the final element of the overall transaction which began in 2019.

7. Property, plant and equipment – Consolidated

	Land and buildings €	Equipment €	Fixtures and fittings €	Total €
Cost				
At 30 September 2023	205,156,340	33,210,300	56,644,895	295,011,535
Additions	1,393,452	5,282,168	15,344,706	22,020,326
Disposals	-	(519,861)	(1,931,625)	(2,451,486)
At 30 September 2024	<u>206,549,792</u>	<u>37,972,607</u>	<u>70,057,976</u>	<u>314,580,375</u>
Depreciation				
At 30 September 2023	84,132,339	30,389,565	52,341,493	166,863,397
Charge for the year	5,467,997	601,958	3,060,989	9,130,944
Disposals	-	(519,861)	(1,931,625)	(2,451,486)
At 30 September 2024	<u>89,600,336</u>	<u>30,471,662</u>	<u>53,470,857</u>	<u>173,542,855</u>
Net book value				
At 30 September 2023	<u>121,024,001</u>	<u>2,820,735</u>	<u>4,303,402</u>	<u>128,148,138</u>
At 30 September 2024	<u>116,949,456</u>	<u>7,500,945</u>	<u>16,587,119</u>	<u>141,037,520</u>

A total of €8m (2023: €6.6m) is included in land and buildings which relate to assets under construction as part of the lands acquired in Clonliffe College. Once construction is complete, the full costs of the asset will be transferred to investment properties.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

7. Property, plant and equipment - continued

Property, plant and equipment – Cumann Lúthchleas Gael

	National centre of excellence €	Fixtures, fittings and equipment €	Total €
Cost			
At 30 September 2023	12,564,159	10,238,611	22,802,770
Additions in year	-	989,234	989,234
Disposals	-	(288,225)	(288,225)
At 30 September 2024	<u>12,564,159</u>	<u>10,939,620</u>	<u>23,503,779</u>
Depreciation			
At 30 September 2023	1,857,537	7,966,550	9,824,087
Disposals	-	(288,225)	(288,225)
Charge for the year	251,283	1,205,647	1,456,930
At 30 September 2024	<u>2,108,820</u>	<u>8,883,972</u>	<u>10,992,792</u>
Net book value			
At 30 September 2023	<u>10,706,622</u>	<u>2,272,061</u>	<u>12,978,683</u>
At 30 September 2024	<u>10,455,339</u>	<u>2,055,648</u>	<u>12,510,987</u>

8. Investment Property – consolidated

	Investment Property €
Valuation	
At 30 September 2023	51,170,000
Fair value movement	1,830,000
At 30 September 2024	<u>53,000,000</u>
Net Book Value	
At 30 September 2023	51,170,000
At 30 September 2024	<u>53,000,000</u>

9. Investment in Joint Ventures - consolidated

The carrying value of the group's investment in joint ventures, the National Handball and Croke Park Community Centre CLG (NHCCC), GAAGO Media Limited and Le Chéile were as follows:

	2024 € GAAGO	2024 € NHCCC	2024 € Le Chéile	2024 € Total	2023 € Total
At beginning of year	694,223	5,345,165	32,792	6,072,180	6,752,862
Transactions during year:					
Movements in carrying value	-	-	-	-	(550,000)
Dividends received	(500,000)	-	-	(500,000)	(600,000)
Share of profits/(losses)	483,926	(123,734)	644	360,836	566,154
Share of taxation	(60,932)	-	(81)	(61,013)	(96,836)
At end of year	<u>617,217</u>	<u>5,221,431</u>	<u>33,355</u>	<u>5,872,003</u>	<u>6,072,180</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

9. Investment in Joint Ventures – Cumann Lúthchleas Gael

The carrying value of the group's investment in joint ventures, GAAGO Media Limited and Le Chéile were as follows:

	2024 € GAAGO	2024 € Le Chéile	2024 € Total	2023 € Total
At beginning of year	694,223	32,792	727,015	1,214,827
Transactions during year:				
Movement in carrying value	-	-	-	(550,000)
Dividend received	(500,000)	-	(500,000)	(600,000)
Share of profits	483,926	644	484,570	759,024
Share of taxation	(60,932)	(81)	(61,013)	(96,836)
At end of year	<u>617,217</u>	<u>33,355</u>	<u>650,572</u>	<u>727,015</u>

Dividends received by CLG are offset by a reduction in the carrying value of the investment in the joint venture.

10. Cash and Cash equivalents

Included in cash and cash equivalents is €Nil (2023: €200,000) held in fixed term deposit accounts, which has specific conditions.

11. Inventory – consolidated

	30 September 2024 €	30 September 2023 €
Work in progress	1,156,924	719,823
Stock	<u>87,202</u>	<u>80,050</u>
	<u>1,244,126</u>	<u>799,873</u>

Work in progress represents:

(a) Pitch turf of €1,156,924 (2023: €719,823), is held at the stadium pitch farm.

12. Financial assets

	Consolidated 30 September 2024 €	Consolidated 30 September 2023 €	CLG 30 September 2024 €	CLG 30 September 2023 €
At 1 October	72,200,144	-	52,200,337	-
Redemptions	(19,470,331)	-	(4,069,760)	-
Additions	2,400,570	71,626,507	2,000,000	51,626,507
Fair value movement	<u>2,456,354</u>	<u>573,637</u>	<u>2,297,492</u>	<u>573,830</u>
At 30 September	<u>57,586,737</u>	<u>72,200,144</u>	<u>52,428,069</u>	<u>52,200,337</u>

The average interest rate of these bonds is 3.5% and the bonds will be held over terms from 3 to 12 months.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

13. Receivables due within one year	Consolidated 30 September 2024 €	Consolidated 30 September 2023 €	CLG 30 September 2024 €	CLG 30 September 2023 €
Receivables and prepayments	15,992,236	14,285,852	7,181,219	5,561,365
Balance due from Páirc an Chrócaigh Teoranta	-	-	16,384,499	15,077,803
Amounts due from GAA units (within one year)	7,153,675	7,719,032	7,153,675	7,719,032
Development Fund receivables < 1 year	4,133,798	3,028,006	4,133,798	3,028,006
	<u>27,279,709</u>	<u>25,032,890</u>	<u>34,853,191</u>	<u>31,386,206</u>

Receivables due after one year	Consolidated 30 September 2024 €	Consolidated 30 September 2023 €	CLG 30 September 2024 €	CLG 30 September 2023 €
Trade receivables	4,165,642	6,010,947	-	-
Development Fund receivables > 1 year	38,110,152	34,644,170	38,110,152	34,644,170
	<u>42,275,794</u>	<u>40,655,117</u>	<u>38,110,152</u>	<u>34,644,170</u>

All trade receivables are due within the Association's normal terms, which vary between on demand and ninety days. Receivables are shown net of impairment in respect of doubtful debts.

Total amounts advanced to GAA units as part of the Development Fund scheme at 30 September 2024 are €42,243,950 (2023: €37,672,176). The average repayment term on these loans is 9 years. Interest accrues at a rate of 1.9%. All loans are fully recoverable from GAA units. Where required a level of impairment is provided for in the financial statements.

The active loan and funding policy instruction from Coiste Bainistíochta and the Finance Management Committee is that no loan balance will ever be written off and management continue to engage with GAA Units to amend payment profiles and terms as appropriate to recover outstanding receivables in full.

14. Payables due within one year	Consolidated 30 September 2024 €	Consolidated 30 September 2023 €	CLG 30 September 2024 €	CLG 30 September 2023 €
Payables and accruals	24,162,967	31,695,818	15,891,025	24,493,593
GAA payables and accruals	16,416,666	14,351,543	16,416,666	14,351,538
Deferred capital grants	1,390,884	1,390,884	-	-
Bank loan	-	1,000,000	-	-
Funds on deposit from GAA units	55,112,161	52,133,811	55,112,161	52,133,811
Term tickets < 1 year (Note 16)	13,006,005	14,347,145	826,336	826,236
Balance due to Intercompany	-	-	420,544	282,209
Taxes and other liabilities	277,168	2,823,882	88,093	363,787
Deferred income	9,033,502	13,298,328	-	-
	<u>119,399,353</u>	<u>131,041,411</u>	<u>88,754,825</u>	<u>92,451,174</u>

The repayment terms of trade payables vary between on demand and ninety days. No interest is payable on trade payables. The terms of the accruals are based on the underlying contracts. Other amounts included within payables not covered by specific note disclosures are unsecured, interest free and repayable on demand. Funds are held on deposit for GAA units. Interest accrues at a rate of 1.9% per annum.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

14. Payables due within one year - continued

Trade payables includes an amount of €1.7m (2023: €3.3m) owed to premium and suite customers in relation to compensation for the pandemic disruption to the stadium event calendar.

Included in deferred income is an amount of €3.7m (2023: €6m) received in advance relating to concert ticket sales. These concerts will take place in 2025 and the Group will incur a commensurate expense which will be payable to the Concert promoter.

15. Payables due after one year

	Consolidated 30 September 2024 €	Consolidated 30 September 2023 €
Deferred capital grant	12,747,594	14,157,220
	<u>12,747,594</u>	<u>14,157,220</u>

16. Deferred term ticket revenue

	Consolidated 30 September 2024 €	Consolidated 30 September 2023 €	CLG 30 September 2024 €	CLG 30 September 2023 €
At beginning of the year	44,719,703	45,539,297	1,904,584	2,759,578
Subscriptions during the year	6,792,790	15,073,655	-	-
Transfer to Statement of Income and Retained Earnings	(15,720,837)	(15,893,249)	(826,186)	(854,994)
	<u>35,791,656</u>	<u>44,719,703</u>	<u>1,078,398</u>	<u>1,904,584</u>
Term tickets < 1 year	13,006,005	14,347,145	826,336	826,236
Term tickets > 1 year	22,785,651	30,372,558	252,062	1,078,348
	<u>35,791,656</u>	<u>44,719,703</u>	<u>1,078,398</u>	<u>1,904,584</u>

17. Provisions for liabilities

	Consolidated 30 September 2024 €	Consolidated 30 September 2023 €	CLG 30 September 2024 €	CLG 30 September 2023 €
Capital grants payable to GAA units (Note 17a)	21,206,417	24,829,933	21,206,417	24,829,933
Claims creditors (Note 17b)	22,221,991	25,687,427	22,221,991	25,687,427
Deferred tax liability (Note 17c)	7,821,000	7,217,100	-	-
	<u>51,249,408</u>	<u>57,734,460</u>	<u>43,428,408</u>	<u>50,517,360</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED**17. Provisions for liabilities - continued****(a) Capital grants payable to GAA units – consolidated and CLG**

	30 September 2024 €	30 September 2023 €
At beginning of year	24,829,933	23,041,888
Additional grants awarded during the year	3,200,000	4,500,000
Payments	(6,823,516)	(2,711,955)
At end of year	<u>21,206,417</u>	<u>24,829,933</u>
Capital grants payable to GAA units <1 year	4,241,284	4,900,000
Capital grants payable to GAA units >1 year	<u>16,965,133</u>	<u>19,929,933</u>
	<u>21,206,417</u>	<u>24,829,933</u>

All Capital grants payable to GAA units include amounts provided for which have been ratified by the Financial Management Committee and Coiste Bainistíochta. Contributions to long term capital projects which are in early stages of project development have been provided for on the basis of funds available. Where performance related conditions are set, expenditure is recognised in line with these.

(b) Claims creditors – consolidated and CLG

	30 September 2024 €	30 September 2023 €
At beginning of the year	25,687,427	24,852,840
Claims incurred during the year	9,029,500	13,179,520
Write off of claims previously reported	(4,838,528)	(3,238,207)
Payments made	<u>(7,656,408)</u>	<u>(9,106,726)</u>
	<u>22,221,991</u>	<u>25,687,427</u>
Claims creditors < 1 year	5,848,703	7,653,158
Claims creditors > 1 year	<u>16,373,288</u>	<u>18,034,269</u>
	<u>22,221,991</u>	<u>25,687,427</u>

The Association provides, funds and administers an Injury Benefit Fund, an Insurance Fund and hold a level of reserves. It maintains provisions for reported and potential injuries and related claims under these three programmes along with other liabilities including legal claims. Under these arrangements the Association retains certain exposures up to pre-determined self-insurance levels. The provision for these exposures represents amounts provided based on advice from professional advisors, industry information and historical data in respect of claims that are classified as incurred but not reported and outstanding loss reserves. The methodology of estimating the provisions is periodically reviewed to ensure that the assumptions made continue to be appropriate. The utilisation of the provisions is dependent on the timing of the settlement of the outstanding claims. Further detail on the Association's Insurance and Injury Benefit Funds are outlined in schedules L and M.

The Association is party to various litigation proceedings and other claims arising from the nature of its activities as a national sporting governing body. Communication in relation to such matters are ongoing and the Association is actively engaging with counterparties to try and resolve and will always robustly defend its position where it disagrees with the claims made or that the Association should be a named party.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

17. Provisions for liabilities - continued

(c) Deferred tax liability - consolidated

	30 September 2024 €	30 September 2023 €
At beginning of the year	7,217,100	8,116,350
Movement during the year	603,900	(899,250)
At end of the year	<u>7,821,000</u>	<u>7,217,100</u>

18. Pensions

Cumann Lúthchleas Gael operates both defined benefit and defined contribution pension arrangements. The defined benefit pension is closed to future accrual. The Assets of the Scheme are held separately from those of the Association, being invested under trust. The Central Council's share of the contributions to the schemes is charged to the Statement of Income and Retained Earnings.

CLG operated a defined benefit pension scheme providing benefits based on final pensionable salary. The scheme was closed during the year and the outstanding liability was settled on 30 June 2024.

Details of the Settlement

On 30 June 2024, the fund settled its defined benefit obligation by paying off the outstanding liability. The settlement resulted in a surplus of €350,000 which is receivable in cash by the Association.

Actuarial Assumptions

The principal actuarial assumptions used in determining the defined benefit obligation at the date of settlement were as follows:

	30 September 2024	30 September 2023
Assumptions		
Discount rate	3.65%	4.20%
Inflation	2.15%	2.70%
Rate of increase in deferred benefits	2.15%	2.70%
Salary escalation	<u>2.35%</u>	<u>2.90%</u>

The mortality assumptions used were:

Longevity at age 65:

Male	23.6	23.5
Female	<u>25.9</u>	<u>25.8</u>

	30 September 2024 €000	30 September 2023 €000
Present value of the defined benefit obligation at 1 October	(808)	(811)
Current service cost	11	(13)
Interest expense	(25)	(30)
Benefits paid out	1,671	-
<i>Re-measurements</i>		
Settlement loss	(399)	-
Past service costs	(393)	-
Experience gain on schemes' liabilities	-	(38)
Actuarial gain arising from changes in financial assumptions	<u>(57)</u>	<u>84</u>
Present value of the defined benefit obligation as at period end	<u>-</u>	<u>(808)</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED**18. Pensions – continued****30 September 2024**
€000**30 September 2023**
€000**Reconciliation of Fair Value of Plan Assets**

Fair value of plan assets at 1 October	2,067	1,952
Expected return on plan assets	65	73
Actuarial loss on assets	9	15
Employer contributions	-	27
Operating expenses	(120)	-
Benefits paid	(1,671)	-
Settlement of plan assets on 30 June 2024	(350)	-
Fair value of plan assets at 30 September	<u>-</u>	<u>2,067</u>

30 September 2024
€000**30 September 2023**
€000

The expense recognised in the income statement is as follows:

Defined benefit scheme:		
Current service cost	(11)	13
Net interest expense	(40)	(53)
Operating expenses	120	-
Past service cost	393	-
Settlement loss	399	-
Death in service cost	-	3
Total expense relating to defined benefit plans	<u>861</u>	<u>(37)</u>

Position as at Year end

As at 30 September 2024, the Association no longer has any defined benefit obligation or plan assets, as the scheme was fully settled on 30 June 2024.

19. Related party transactions – Consolidated**30 September 2024**
€**30 September 2023**
€

The following balances were outstanding with related parties at the year end:

Trading balances due to GAA units	(16,416,666)	(14,351,543)
Funds on deposit from GAA units	(55,112,161)	(52,133,811)
Capital Grants payable	(21,206,417)	(24,829,933)
Balances due from GAA units	<u>49,397,625</u>	<u>45,391,208</u>

Key Management Personnel

Cumann Lúthchleas Gael's key management personnel comprises the members of An Coiste Bainistíochta and the senior executive staff members who manage the affairs and business of the Association. An Coiste Bainistíochta currently comprises 21 volunteer members and two non-voting members who are employees of the Association. None of the volunteer members of An Coiste Bainistíochta receive remuneration for their services.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED**19. Related party transactions – Consolidated**

	2024	2023
Senior Executive Team	15	14
Salaries	2,307,278	2,129,146
Employer PRSI	254,795	230,688
Employer Pension costs	200,724	185,312
	<u>2,762,797</u>	<u>2,545,146</u>

All employee remuneration of Cumann Lúthchleas Gael is subject to full oversight by An Coiste Bainistíochta and specifically its Remuneration Committee. The Cumann Lúthchleas Gael Remuneration Committee has a delegated responsibility for the implementation of the Association's remuneration policy, including the determination of the remuneration package of the Ard Stiúrthóir and the Senior Executives of the Association.

Related party transactions – Cumann Lúthchleas Gael

Ard Chomhairle, Cumann Lúthchleas Gael controls Páirc an Chrócaigh CTR ("PCT") and Musaem Cumann Lúthchleas Gael CTR ("Musaem"). Transactions between Ard Chomhairle and PCT resulted in net income to Ard Chomhairle amounting to €7,362,495 (2023: €6,388,977).

Transactions between CLG and Musaem resulted in net income to Musaem of €150,000 (2023: €150,000) with no outstanding balance at 30 September 2024 (2023: €Nil).

30 September 2024 30 September 2023
€ €

The following balances were outstanding with related parties at the year end:

Amounts receivable/(payable to) from related parties:

Receivable from PCT and subsidiaries	16,162,351	14,795,592
Funds on deposit from GAA units	(55,112,161)	(52,133,811)
Balances due to GAA units	(16,416,666)	(14,351,538)
Balances due from GAA units	<u>49,397,625</u>	<u>45,391,208</u>

20. Reserves – Cumann Lúthchleas Gael

	CLG €	Injury Benefit Fund €	Insurance Fund €	Total €
Opening Reserves	4,933,389	12,473,744	204,593	17,611,726
OCI Movement	(48,000)	-	-	(48,000)
(Deficit) / surplus for the year (Schedule L&M)	<u>(205,271)</u>	<u>1,505,045</u>	<u>274,496</u>	<u>1,574,270</u>
Closing Reserves	<u>4,680,118</u>	<u>13,978,789</u>	<u>479,089</u>	<u>19,137,996</u>

In line with GAA accounting policies, The GAA Player Injury Funds and The Insurance Fund are classified as restricted funds and designated for specific purposes.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

21. Financial instruments – Consolidated

The analysis of the carrying amounts of the financial instruments of Cumann Lúthchleas Gael required under section 11 of FRS 102 is as follows:

30 September 2024
€

30 September 2023
€

Financial assets that are debt instruments measured at amortised cost

Receivables	27,311,533	28,015,832
Cash and cash equivalents	33,950,892	57,736,572
Financial assets*	57,586,737	72,200,144
Balances due from GAA units*	49,397,625	45,391,208

Financial liabilities measured at amortised cost

Payables and accruals	24,162,967	31,695,818
GAA payables and accruals	16,416,666	14,351,543
Bank loan	-	1,000,000
Funds on deposit from GAA units*	55,112,161	52,133,811

*Measured at fair value through profit or loss

Financial instruments – Cumann Lúthchleas Gael

The analysis of the carrying amounts of the financial instruments of Central Council required under section 11 of FRS 102 is as follows:

30 September 2024
€

30 September 2023
€

Financial assets that are debt instruments measured at amortised cost

Receivables	30,719,393	28,358,200
Cash and cash equivalents	13,020,320	28,463,197
Financial assets	52,428,069	52,200,337
Balances due from GAA units	49,397,625	45,391,208

Financial liabilities measured at amortised cost

Payables and accruals	15,891,027	24,493,593
GAA payables and accruals including intercompany balances	16,837,210	14,633,747
Funds on deposit from GAA units	55,112,161	52,133,811

22. Contingent liability

Páirc an Chrócaigh CTR (PCT) is party to a loan agreement with Bank of Ireland, Cork County Board and Páirc Uí Chaoimh CTR, regarding the financing of the redevelopment of Páirc Uí Chaoimh Stadium, Cork. A liability to Bank of Ireland of €19.2m (2023: €20.2m) has been recognised by Cork County Board as at 30 September 2024. The borrowings are secured by a negative pledge in respect of all the assets of Cork County Board and Páirc Uí Chaoimh CTR and an assignment of grant funding. The directors of PCT do not anticipate that any deficit will be incurred by Páirc an Chrócaigh CTR as a result of this loan agreement.

Cumann Lúthchleas Gael will continue to provide funding support through the Cork County Board in support of the above loan repayments as deemed appropriate by Coiste Bainistíochta.

As part of a concessionaire agreement with a service provider, the concessionaire has agreed to invest €5.5m in the food and beverage infrastructure of the stadium over a period of 3 years until 2027. In the event that the concessionaire contract is terminated before the end of the contracted term, PCT will be liable to repay the unamortised element of the investment. During the financial year the concessionaire had invested €5.5m which remains fully unamortised at 30 September 2024.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS – CONTINUED

23. Commitments

(a) Capital commitments

At 30 September 2024, capital commitments of €2m existed in relation to the refurbishment project at Croke Park Stadium and €35.4m existed in relation to the construction of a new hotel property.

Additionally, capital commitments of €3.2m existed in relation to a contract entered into with Dublin City Council regarding the development of community lands and facilities on the Croke Villas site. This site is adjacent to the Cusack stand side of the stadium. The payment of the committed amount is subject to certain terms and conditions.

(b) Operational commitments

State Grants in the amount of €63.5m are repayable under certain circumstances.

CLG are party to financing arrangements which are not expected to give rise to a financial outflow.

24. Operating lease

The Group has leased the Croke Park Hotel to a third-party operator on a long-term contract until 2039. It is expected that income of €9.5m will be generated over the next 5 years.

25. Events since the balance sheet date

There have been no significant events between the balance sheet date and the date of approval of these financial statements.

26. Approval of financial statements

The financial statements were approved on 5 February 2025.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

	30 September 2024	30 September 2023
	€	€
A Gate receipts – consolidated and CLG		
All-Ireland Football Championship and Tailteann Cup	18,279,209	18,743,761
All-Ireland Hurling Championship	12,355,824	10,949,152
Allianz Football League	4,628,191	4,842,789
Allianz Hurling League	1,989,142	2,256,514
Other Competitions	1,887,929	1,658,801
	<u>39,140,295</u>	<u>38,451,017</u>
B Commercial income		
	30 September 2024	30 September 2023
	€	€
	Consolidated	CLG
Media coverage	13,269,860	12,845,678
Sponsorship	8,292,374	7,145,275
Advertising & preferred suppliers	1,854,892	1,376,270
Licensing fee	1,038,300	364,964
Royalties	489,097	216,417
	<u>24,944,523</u>	<u>21,948,604</u>
	30 September 2024	30 September 2023
	€	€
	CLG	CLG
	13,269,860	12,845,678
	8,292,374	7,145,275
	-	-
	1,038,300	364,964
	489,097	216,417
	<u>23,089,631</u>	<u>20,572,334</u>
C State funding – consolidated and CLG		
	30 September 2024	30 September 2023
	€	€
Sport Ireland Players Eligible Expenses Scheme*	6,163,210	4,317,545
Sport Ireland Games Development Programme* (Previously Youth Field Sport)	2,389,652	2,389,653
Sport Ireland Energy Grants*	2,249,840	4,863,817
Department of Health – Healthy Club Project	755,929	-
Government of Ireland – Emigrant Support Programme**	507,799	440,187
Sport Ireland Dormant Account Funding*	490,792	927,559
Department of Communications, Environment & Climate	311,619	227,000
Health Service Executive and NOSP	200,441	142,483
Sport Ireland Handball*	137,500	-
Sport Ireland Women in Sport*	105,000	-
Sport Ireland Healthy Ireland*	11,000	-
Local Authority Grant – Water Board	10,000	10,000
Léargas Erasmus GAA Inclusion & European Learning Project	6,514	-
Sport Ireland Aspire*	2,662	-
DES Associates – CITES	111	(167)
Sport Ireland Covid 19 Resilience Scheme One*	-	1,227,000
	<u>13,342,069</u>	<u>14,545,077</u>

* The sponsoring department for these grants is the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. These are administrated through Sport Ireland.

** The sponsoring department for these grants is the Department of Foreign Affairs.

Sport Ireland – Sports Energy Support Scheme

This scheme contributes towards the increased energy costs associated with providing sporting activity only. The grant is awarded for the calendar years 31 December 2022 and 31 December 2023. The Sport Ireland grant is sponsored by the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media.

Sport Ireland – Inter-county Gaelic Games (Player Eligible Expenses support scheme)

This grant contributes towards inter-county Gaelic games supporting male and female inter-county players. The grant is awarded for the calendar years 31 December 2022, 31 December 2023 and 31 December 2024. The Sport Ireland grant is sponsored by the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2024 - CONTINUED

Sport Ireland – Games Development Programme (Previously Youth Field Sport)

This grant contributes towards GAA participation & games development programmes. The grant is awarded for the calendar years 31 December 2023 and 31 December 2024. The Sport Ireland grant is sponsored by the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media.

Sport Ireland – Dormant Accounts Funding grant

This grant is provided to be utilised for the personal, social and educational development of persons who are economically or socially disadvantaged and for persons with a disability. Awarded for the calendar year 31 December 2023.

Sport Ireland – Women in Sport

This grant is provided to support a range of collaborative projects. Awarded for the calendar year 31 December 2023.

Sport Ireland – National Governing Body (NGB) Handball core grant

This grant is provided towards the support and development of the game of Handball. This grant is awarded for the calendar years 31 December 2021, 31 December 2022, 31 December 2023 and 31 December 2024.

Sport Ireland Covid 19 Grant Scheme

This grant was provided to ensure that the sports sector can overcome any remaining barriers to a full return to organised sport. Awarded for the calendar year 31 December 2022.

Sport Ireland – 1 year research funding scheme

This grant is provided to be utilised for research into “Go Games”. Awarded for the calendar year 31 December 2023.

Sport Ireland – Healthy Ireland funding

This grant is provided to support the Healthy Clubs Initiative. Awarded for the calendar years 31 December 2022 and 31 December 2023.

Sport Ireland – Dormant Accounts Funding – Aspire Graduate Employment programme

This grant is provided to support organisational development and learning. Awarded for the calendar year 31 December 2022.

Sport Ireland Léargas Erasmus – Funding

This grant is provided to support the mobility of staff. Awarded for the calendar year 31 December 2023.

Department of Foreign Affairs – Emigrant Support Programme

The grant is made under the Government of Ireland Emigrant Support Programme (ESP) to fund projects that will have a clear and identifiable impact on supporting and building global Irish communities. The grant is awarded for the calendar years 31 December 2023 and 31 December 2024. This grant is administered by the Irish Abroad Unit of the Department of Foreign Affairs and use is restricted to the objectives of the letters of offer for the two periods.

Department of Communications, Environment & Climate – GAA Green Club Programme

This grant supports the implementation of the GAA Green Club Programme which was set up to promote sustainability, awareness and action in the operations and activities of Gaelic games clubs and communities. Awarded for the calendar years 31 December 2023 and 31 December 2024.

Health Service Executive (HSE)

The funding contributes towards salary costs of the Community & Health department personnel to manage the delivery of the Irish Life GAA Healthy Clubs programme. Awarded for the calendar years 31 December 2023 and 31 December 2024.

National Office for Suicide Prevention (NOSP)

The funding contributes towards the Community & Health department's capacity to deliver agreed objectives under the Connecting for Life strategy, Ireland's national strategy to reduce suicide. Awarded for the calendar years 31 December 2023 and 31 December 2024.

Department of Health – Healthy Club project

The funding is provided to support GAA Clubs with the upgrading of existing walking tracks to promote physical activity at club level. Awarded for the calendar years 31 December 2022 and 31 December 2023.

Department of Health – Healthy Club project – Smoke and Vape Free

The funding is provided for the provision of Smoke and Vape free signage and communications and promotional videos. Awarded for the calendar year 31 December 2024.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

Details of 2024 Government Grants as required by Circular 13/2014	Year Of Grant Award	Total Grant Award	Amount included in 2024 Financial Statements	Monies received in year	Monies returned in year	Grants deferred at year end	Grants accrued at year end
Sport Ireland Energy Grant Part 1 & 2	2022 & 2023	12,983,500	2,249,840	-	5,810,698	59,145	-
Sport Ireland Youth Field Sport	2023	2,389,653	597,414	-	-	-	(1,194,826)
Sport Ireland Games Development Programme Investment * (Previously Youth Field Sport)	2024	2,390,000	1,792,239	-	-	-	(1,792,239)
Sport Ireland Player Eligible Expenses Scheme	2022	5,224,591	-	-	-	309,156	-
Sport Ireland Player Eligible Expenses Scheme	2023	5,641,791	1,422,328	-	-	9,962	-
Sport Ireland Player Eligible Expenses Scheme	2024	5,641,791	4,740,882	5,641,791	-	900,909	-
Sport Ireland Dormant Account Funding	2023	625,000	490,791	605,500	-	114,709	-
Sport Ireland Women in Sport	2023	200,000	105,000	200,000	-	95,000	-
Sport Ireland NGB Core Grant Handball	2023	120,000	30,000	30,000	-	22,750	-
Sport Ireland NGB Core Grant Handball	2024	130,000	97,500	-	-	-	(97,500)
Sport Ireland NGB Core Grant Handball	2024	10,000	10,000	10,000	-	-	-
Sport Ireland Sport Energy Support Scheme – Handball	2023	25,000	-	25,000	-	25,000	-
Sport Ireland Covid 19 Grant Scheme – Handball	2022	80,000	-	-	-	80,000	-
Sport Ireland Dormant Accounts IT Accessibility - Handball	2021	4,000	-	-	-	4,000	-
Sport Ireland Grant Handball	2021	100,000	-	-	-	57,899	-
Sport Ireland ASPIRE Graduate Employment Programme (GAA)	2022	26,620	2,662	2,662	-	-	-
Sport Ireland 1 Year Research Funding Scheme	2023	15,000	-	15,000	-	15,000	-
Sport Ireland Healthy Ireland	2023	10,000	10,000	10,000	-	-	-
Sport Ireland Healthy Ireland	2022	10,000	1,000	1,000	-	-	-

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

Details of 2024 Government Grants as required by Circular 13/2014	Year Of Grant Award	Total Grant Award	Amount included in 2024 Financial Statements	Monies received in year	Monies returned in year	Grants deferred at year end	Grants accrued at year end
Sport Ireland Léargas Erasmus European Learning Project	2023	6,980	-	4,886	-	4,886	-
Léargas Erasmus GAA Inclusion, Diversity, Accessibility & Sustainability	2023	11,790	6,514	11,385	-	4,871	-
Government of Ireland - Emigrant Support Prog	2023	470,731	116,758	-	-	-	-
Government of Ireland - Emigrant Support Prog	2024	521,388	391,041	521,388	-	130,347	-
Department of Environment, Climate and Communications	2023	155,000	155,000	155,000	-	-	-
Department of Environment, Climate and Communications	2024	240,000	156,619	-	-	-	(156,619)
Local Authority Water Board	2024	10,000	10,000	10,000	-	-	-
HSE National Office of Suicide Prevention	2023	51,750	12,497	12,497	-	-	-
HSE National Office of Suicide Prevention	2024	50,610	37,944	37,944	-	-	-
Health Service Executive	2023	90,000	75,000	45,000	-	-	-
Health Service Executive	2024	100,000	75,000	100,000	-	25,000	-
Department of Health - Healthy Club Project - Walking Tracks	2022	829,750	554,324	-	-	-	-
Department of Health - Healthy Club Project - Walking Tracks	2023	800,000	111,605	800,000	-	688,395	-
Department of Health - Healthy Club Project - Smoke and Vape Free	2024	110,000	90,000	110,000	-	20,000	-
Association CITES Region	2023	-	111	-	-	-	-
Total		39,074,945	13,342,069	8,349,053	5,810,698	2,567,029	(3,241,184)

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

D Other income	30 September 2024 € Consolidated	30 September 2023 € Consolidated	30 September 2024 € CLG	30 September 2023 € CLG
Rental income	2,648,071	2,587,212	201,163	195,676
Museum income	1,716,230	1,671,268	-	-
Membership registrations	667,554	658,849	667,554	658,849
Net interest	1,935,840	565,166	1,935,840	565,166
Fines	6,251	1,798	6,251	1,798
Other income	2,499,748	1,135,143	762,984	890,279
	<u>9,473,694</u>	<u>6,619,436</u>	<u>3,573,792</u>	<u>2,311,768</u>
E Match day costs		30 September 2024 € CLG	30 September 2023 € CLG	
Venue rental		9,624,223	9,321,176	
Match officials		508,023	441,430	
Venue expenses		1,125,260	467,628	
Ticketing costs		207,695	609,449	
Match Day Activation Costs		2,464,955	2,405,881	
Other Match Day Costs		321,130	237,332	
Medals and trophies		515,120	471,048	
Awards ceremonies and trips		178,010	572,033	
		<u>14,944,416</u>	<u>14,525,977</u>	
F Operating costs				
Staff and pension costs		8,506,171	6,379,021	
Rent and insurance		70,400	54,824	
Professional fees		1,151,599	946,583	
Conferences and travel		953,897	846,990	
Financial Costs		(66,401)	102,712	
Office admin and sundry expenses		332,320	209,270	
		<u>10,947,986</u>	<u>8,539,400</u>	
G Marketing, communication & IT costs				
Marketing		2,586,440	1,967,795	
IT costs		1,548,761	1,503,639	
Communications		71,856	78,483	
		<u>4,207,057</u>	<u>3,549,917</u>	
H Distribution to GAA units				
Team costs				
Team expenses		3,636,362	3,733,350	
Players mileage		1,963,743	2,037,262	
Players nutrition		1,254,405	1,165,965	
		<u>6,854,510</u>	<u>6,936,577</u>	
Annual distributions		<u>7,657,880</u>	<u>8,494,039</u>	
Competition distributions				
Allianz Football League		2,263,052	2,867,713	
Allianz Hurling League		1,500,201	1,354,869	
		<u>3,763,253</u>	<u>4,222,582</u>	
		<u>18,275,643</u>	<u>19,653,198</u>	

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

I Games development, player welfare and organisational development costs	30 September 2024 €	30 September 2023 €
Games development		
Personnel and project grant funding*	12,179,964	9,564,004
National Games Development Centre	473,713	427,418
Educational projects	437,847	206,409
Cúl Camps	306,452	464,934
INTO Competitions	17,304	36,599
County projects	16,798	13,907
Féilte	98,415	38,408
Cumann na mBunscol	68,867	98,000
Other games development	50,975	42,954
Coaching conference	13,838	22,643
Hurling Development Initiatives	162,161	60,745
	<u>13,826,334</u>	<u>10,976,021</u>
Other games development		
International dimension**	1,002,873	1,829,909
Referees development	344,632	348,469
	<u>1,347,505</u>	<u>2,178,378</u>
Player welfare		
Initiatives and programmes	3,094,960	2,870,398
Sport Ireland contribution to player welfare (eligible expenses)*	6,163,210	4,317,544
	<u>9,258,170</u>	<u>7,187,942</u>
Organisation development		
Membership programme	461,760	658,358
Officer training programme	165,194	157,374
National Strategy Plan	7,858	4,394
Intercultural strategy	76,000	84,570
	<u>710,812</u>	<u>904,696</u>
Other programmes		
Healthy Club Programme ***	2,842,301	1,635,191
Child Protection Programmes	12,816	19,326
Youth Initiatives	45,431	-
	<u>2,900,548</u>	<u>1,654,517</u>
Coiste na Gaeilge		
Scór na nÓg and Scór Sinsear	70,777	62,088
Costaisí Cultúrtha	74,736	40,847
	<u>145,513</u>	<u>102,935</u>
	<u>28,188,882</u>	<u>23,004,489</u>

* Sport Ireland Grant Assisted

** Part funded by the Department of Foreign Affairs

*** Part funded by the Health Service Executive and Sport Ireland

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

	30 September 2024 €	30 September 2023 €
J Operating grants		
Energy and Covid Support Grants	2,340,003	2,869,941
Provincial council grants	430,000	431,156
	<u>2,770,003</u>	<u>3,301,097</u>
Related bodies		
Cumann Peil Gael na mBan	1,054,893	258,562
An Cumann Camógaíochta	1,324,693	307,675
National Handball Centre Croke Park	455,903	499,771
	<u>2,835,489</u>	<u>1,066,008</u>
Other operating grants		
Inter firms' council	15,000	25,000
County & Province: administration & accounting grants	(68,441)	358,150
Museum CLG	150,000	150,000
Club draw	115,655	114,998
Other grants and donations	207,937	283,351
	<u>420,151</u>	<u>931,499</u>
	<u>6,025,643</u>	<u>5,298,604</u>
K Capital grants		
County infrastructure	5,989,599	8,501,710
Club infrastructure	4,498,386	3,987,967
	<u>10,487,985</u>	<u>12,489,677</u>

A joint legal agreement has been entered into by Central Council, Ulster Council and the UK Department of Culture, Arts and Leisure. As part of this agreement Central Council's commitment is Stg £15m (€17.6m) to support the redevelopment costs of Casement Park. This commitment is fully provided for.

	30 September 2024 €	30 September 2023 €
L Insurance Fund		
Income		
Insurance Premium Income	6,541,996	6,186,243
Allocation from Central Council Gate Receipts	287,140	330,993
	<u>6,829,136</u>	<u>6,517,236</u>
Expenditure		
Premium paid to Insurers	(6,841,737)	(6,464,432)
Insurance rebates / (payments)	287,097	(935,081)
Total Insurance Costs	<u>(6,554,640)</u>	<u>(7,399,513)</u>
Insurance Funds Surplus / (Deficit)	<u>274,496</u>	<u>(882,277)</u>

Cumann Lúthchleas Gael Insurance Fund was established with the objective to provide unified, appropriate, and cost-effective insurance covers for all units of the Association based in Ireland and Britain. The fund acts as an arranger in procuring necessary insurances on an annual basis and collects monies from all units in order to settle premium costs. The risks covered are employer's liability and public liability. The fund also facilitates the collection and payment of premiums in respect of a group property insurance policy. The insurance brokers for the fund are Marsh Ireland and Loss Adjustors are Allianz.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

M Injury Benefit Fund	30 September 2024 €	30 September 2023 €
Income		
Injury Benefit Fund Team Registrations	5,656,736	4,918,212
Injury Benefit Fund Gate Levy	735,998	677,890
	<u>6,392,734</u>	<u>5,596,102</u>
Allocation from Central Council Gate Receipts	952,933	1,466,424
Total Injury Benefit Fund Income	<u>7,345,667</u>	<u>7,062,526</u>
Expenditure		
Claims paid	(5,330,622)	(3,779,566)
Injury Administration Fees and Expenses	(510,000)	(310,000)
Total Injury Benefit Fund Costs	<u>(5,840,622)</u>	<u>(4,089,566)</u>
Injury Benefit Fund Surplus	<u>1,505,045</u>	<u>2,972,960</u>

Cumann Lúthchleas Gael Injury Benefit Fund is entirely self-funded and was established for the purpose of assisting members in respect of otherwise unrecoverable expenses incurred following accidental injury sustained in the course of playing and/or participating in official supervised training for Gaelic Games. The fund's income is solely derived from within the Association, in the form of team subscriptions paid by member units and levies collected from gate receipts of the four provincial councils and Central Council matches.

These amounts are made separately available to qualifying members to partly defray otherwise unrecoverable expenses via an approved scale of benefits and a formal claims approval process which is independently administered.

The objective of the fund is to provide benefits to players on teams registered with the fund in Ireland and Britain who incur accidental injury while playing Hurling, Gaelic Football, Handball or Rounders in the course of an official game or training session. The fund's income is derived wholly from team contributions and a proportion of gate receipts.

Claims on the fund are processed by an independent claims handler, DWF Limited, who are engaged as fund administrators and are responsible for the operation of the fund. Benefits paid and expenses incurred are reimbursed from the fund.

Páirc an Chrócaigh CTR and Subsidiary Companies

Annual Report and Consolidated Financial Statements

Financial Year Ended 30 September 2024





PÁIRC AN CHRÓCAIGH CTR

Jarlath Burns



Jarlath Burns became the 41st President of the GAA when he officially took office at GAA Annual Congress in Newry on February 24, 2024. A member of the Silverbridge GAA Club in Armagh, Jarlath currently holds the position of club assistant secretary.

Jarlath played with Armagh for 13 seasons and was midfield and captain when they won the Ulster senior football title in 1999. Prior to that he was a part of the St Mary's team which captured the Sigerson Cup in 1989.

As an administrator at national level, he served as chair of the Players' Committee in 2000 and was chair of the GAA's 125th Anniversary Committee in 2009. He has served as Armagh's Central Council delegate as well as sitting on the GAA's Medical and Scientific Committee and Pitch Presentation group, and the Standing Committee on Playing Rules.

Passionate about Scór and the Irish language, Jarlath is a secondary schoolteacher and Principal of St Paul's in Bessbrook in Armagh.

Born in 1968, he is married to Suzanne, and they have five children.

He is the second Armagh man to be GAA President after Alf Murray held the position from 1964-1967.

Tom Ryan



Tom Ryan is the 19th Director General of the Gaelic Athletic Association (GAA).

He joined the GAA staff as Finance Director in January 2007 and was appointed Director General in April 2018. He has been a member of a number of the organisation's key national committees including the National Finance Committee and Audit and Risk Committee and has served on An Coiste Bainistíochta since 2011. A Carlow native, he is a member of Faughs GAA Club in Dublin.

A chartered accountant by profession, before joining the GAA he was employed at Brown Thomas in Dublin.

Peter McKenna



Peter McKenna was appointed as the Stadium Director of Croke Park Stadium in 2001. With a capacity of 82,300, Croke Park is Europe's fourth largest stadium.

Peter was appointed to his current position as Stadium Director & Commercial Director for the GAA in 2011. He is responsible for the operation and management of Croke Park Stadium and is tasked with steering the GAA's sponsorship, media rights, licensing and general games promotion. In 2013, Peter won the Marketer of the Year Award and is the Stadium Business 2016 recipient of the Outstanding Achievement Award.

Peter has a strong passion for sustainability and under his leadership, Croke Park stadium has become certified to international standards ISO14001 in Environmental Management, ISO20121 in Sustainable Event Management, ISO45001 in Health & Safety, and ISO50001 in Energy Management. Significantly the stadium achieved the target of full waste diversion from landfill in 2014 and has maintained this record ever since. In addition to his work with the GAA, Peter is a Fellow of the Marketing Institute of Ireland, on the advisory board of the National Anti-Bullying Research and Resource Centre, a board member of the National Concert Hall and Dublin Zoo.

Larry McCarthy



Larry McCarthy is the most recent past-president of the GAA. The New York GAA representative who was the first overseas official elected as Uachtarán completed his term of office in February 2024.

McCarthy, from Bishopstown, Cork, moved to the US in 1985 and became a member of the Sligo GFC. He was Secretary of the New York Board from 2003-2009 and Chairman from 2009-2011. He was elected as a Trustee of CLG in 2018, before being elected as Uachtarán at Congress in 2020. As Iar-Uachtarán he continues to serve on Coiste Bainistíochta and Ard-Chomhairle.

Post presidency he returned to lecturing at the Stillman School of Business at Seton Hall University in New Jersey.

Anne O'Connor



Anne is Managing Director of VHI Health & Wellbeing DAC.

Anne trained and worked as an Occupational therapist in the UK prior to commencing her career with the Irish Health Service. She has worked in a wide variety of clinical and management roles and worked at National Director Level in the HSE from 2014 when she took on the role of National Director Mental Health.

In 2018 she became the first National Director for Community Operations and was subsequently appointed Deputy Director General/Chief Operation Officer in May 2018. Anne holds a Diploma in Occupational Therapy from Liverpool University, an MSc in Occupational Therapy from Trinity College Dublin and an MSc in Management Practice from University College Cork/ Irish Management Institute. She is a Board member of the Governing Authority of the University of Limerick, a trustee on the Ard Chomhairle of the Camogie Association and a member of the International Women's Forum.

In her role as Managing Director of VHI Health and Wellbeing DAC, a subsidiary of the VHI Group, Anne is responsible for leading the development and delivery of health and wellbeing services through a growing network of healthcare facilities to VHI's 1 million customers.

Liam Keane



Liam is a solicitor and is principal of Liam Keane and Partners in Dunshaughlin, Co. Meath.

He holds a BCL degree from UCD. He is an Accredited Mediator and is a member of the Chartered Institute of Arbitrators – Irish Branch. He has been State Solicitor for County Meath since January 2019.

He has been involved in the GAA all his life as a player with his native Cortown and as an administrator at club, county and national level.

In 2005 he was appointed the first Secretary of the Disputes Resolution Authority. At central level, he has chaired the Central Hearings Committee, the Central Appeals Committee and the Rules Advisory Committee. He has also served as a member of the Management Committee. Liam was Tour Manager for the Irish team for the International Rules series in Australia in autumn 2011.

He is currently Vice Chairperson of the Meath Competitions Control Committee. Liam has been actively involved in coaching with his local club, Blackhall Gaels, and is a member of the club Executive Committee.

Liam resides in Batterstown with his wife, Máire. They have four children.

BOARD OF DIRECTORS

Pat Teehan



Married to Frances with three adult children Pat was educated in Coolderry NS and Presentation Brothers Birr.

Pat has worked in the Department of Social Protection and the Department of Education while he is currently the Network Manager IT Infrastructure at the latter department based in Tullamore.

For his club Coolderry he was Secretary from 1992 to 1996 and PRO for two periods: 2000-2005 & 2013-17.

With Offaly Pat's roles have included PRO, Chairperson Coiste Na nÓg, Vice Chairperson, Chairperson, Leinster Council Delegate, Central Council Delegate and Secretary Offaly CCC.

Pat's roles with Leinster have been PRO, Vice Chairperson and Chairperson.

He has served on numerous Committees at Central Level, including Communications, IT, Central Appeals, Facilities Health & Safety (Chairperson), Rules Advisory – Chairperson Rules Advisory 2024.

Oliver Galligan



Oliver Galligan was elected the 37th President of the Ulster Council in 2019 to become the eighth Cavan man to hold the position.

A life-long member of the Cavan Gaels club in county Cavan, Oliver enjoyed a long career at club level, winning three senior county titles. Oliver represented Cavan at all levels, captaining the county to the Ulster minor title in 1967 and playing senior inter-county with Cavan from 1969 to 1973. As an administrator Oliver is a former chairman of his club and was a member of the Cavan County Board for 15 years, acting as the Development Officer and then as the Ulster Council representative. Oliver was first elected as an Officer to the Ulster Council in 2010 and served as PRO, Treasurer and Vice-President.

Oliver served on the Ulster Coaching and Games Development Committee, the Ulster Hurling Development Committee and the Integration Committee. He also represented Ulster at National Level on the National Coaching Committee and for three years on the Hurling Development Committee. He was formerly a member of the Central Hearings Committee. Oliver is a current member of the Project Steering Group for the Casement Park Project.

Pat McCann



Pat was born in Co. Sligo and went to college in Coláiste Mhuire Ballymote Co. Sligo. Pat has over fifty years' experience in the Hotel business. He went straight into Ryan Hotel Group on completion of his Leaving Cert in 1969, before joining Jurys Hotel Group plc in 1989. He joined the Board of Jurys Hotel Group plc in 1994. In 1998 he was appointed Chief Executive Designate of Jurys and assumed the role of Chief Executive in 2000. He retired from Jurys Doyle in 2006 and founded Dalata Hotel Group in 2007. Dalata listed on the Dublin and London stock exchange in 2014. Dalata Hotel Group plc is now the largest Hotel Group ever to exist in Ireland, with the two largest Hotel brands ever to exist in Ireland. Pat retired from Dalata Hotel Group plc in 2021. Pat served as President of IBEC from September 2019 to September 2020 and currently sits on the board of IBEC. He has served as Non-Executive Director on the Board of Greencore Group plc from 2003 to 2013 and the Board of EBS from 2007 to 2011. Pat was Chairman of Whitfield Hospital in Waterford from 2011 to 2018.

Current Roles – Glenveagh Properties plc | Senior Independent Director and Chair of Remuneration Committee National Maternity Hospital | Deputy Chair QIPM | Non-Executive Director Alkimii Ltd | Investor and Non-Executive Director Ufurnish Ltd | Investor and Chair Nutritics | Investor and Chair Elkstone Capital Partners | Investor and Chair IBEC | Non-Executive Director

Michael Geoghegan



A member of the Middletown club, Michael is also the current Ulster GAA President. He is also a former Vice-Chairperson and Ulster Council delegate of Armagh County Board. Elected to Comhairle Uladh in 2015 he served terms as Public Relations Officer and Treasurer before taking up his current role. A former member of the National Games for All committee he has also served as an Ulster Representative on National Hearings and Competitions Control Committees. In April 2020 he was appointed the first Chairperson of the Development Competitions Control Committee and served in this position until February 2024. He also currently chairs the Hurling, Integration and HR Committees in Ulster and represents Ulster GAA on the Belfast City Council Partnership Board. He is a previous winner of the Ulster Writers Communications Award.

Outside of his GAA involvement Michael is a former President of Castleblayney Chamber of Commerce and owned the former Central Hotel in the town. He has over four decades of involvement in business having been involved in the Electronics and Motor Trade and most recently in a mobile phone online recycling business.

Páraic Duffy



Páraic has had a lifelong involvement in GAA administration and was Director-General of the Association from 2008-2018. His current roles in the GAA include President of Ulster Schools, Chairperson of Monaghan Football Development Committee, Chairperson of the Finance Committee in his local club, Scotstown and Logistics Manager with the Monaghan senior football team. He also serves on the DRA.

Páraic has extensive board experience. He is on the Board of both Sport Ireland and the Sport Ireland Facilities DAC. Páraic is also Chair of Sport Ireland's Audit and Risk Committee and is a member of its Anti-Doping Committee. He is a director of Enterprising Monaghan and is Chairperson of the board of Dundalk healthcare firm Soothing Solutions Ltd. Among other roles, he chairs the Board of Management in St. Macartan's College, Monaghan.

Valerie Murphy



Valerie Murphy has been involved with the GAA since a young age. She has been involved with her club Charlestown Sarsfields for several years serving on the club executive and mentoring underage teams.

She is currently treasurer with Mayo GAA.

She is a self-employed Chartered Accountant (FCA)

The PCT Board met 7 times during year-ended 30 September 2024

Coiste Bainistíochta	Meeting Attendance	Term Commenced	Term expired**	Role
Jarlath Burns	7	Apr-24		President/Chairperson
		Sep-23		President Elect
Larry McCarthy	7	Apr-24		Past President/Chairperson
		Jan-21		President/Chairperson
Tom Ryan	7			Director General/Director
Pat Teehan	7	Mar-21		Director
Anne O'Connor	4	Apr-24		Director
Valerie Murphy	4	Apr-24		Director
Oliver Galligan	4	Apr-24		Director
Pat McCann	4	Apr-24		Director
Michael Geoghegan	4	Apr-24		Director
Liam Keane	4	Apr-24		Director
Páraic Duffy	4	Apr-24		Director
John Horan	2	Mar-21	Apr-24	Past President/Chairperson
		Mar-18		President/Chairperson
		May-15		Director
Pádraig Ó Céidigh	3	May-15	Apr-24	Director
Tom Gray	3	Mar-18	Apr-24	Director
John Murphy	3	Mar-18	Apr-24	Director
Pat Gilroy	4	Mar-21	Nov-24	Director
Peter McKenna	7			Stadium Director
Ger Mulryan	6			Finance Director
Michael Teahan	7			Financial Controller



DIRECTORS AND OTHER INFORMATION

Board of Directors

Iarlaith Ó Broin
Tomás Ó Riain
Labhrás Mac Cárthaigh
Pat Teehan
Páraic Ó Dufaigh (appointed 11/04/2024)
Valerie Murphy (appointed 11/04/2024)
Michael Geoghegan (appointed 11/04/2024)
Liam Keane (appointed 11/04/2024)
Anne O'Connor (appointed 11/04/2024)
Oliver Galligan (appointed 11/04/2024)
Patrick McCann (appointed 11/04/2024)
Patrick Gilroy (resigned 06/11/2024)
Seán Ó hOráin (resigned 11/04/2024)
Padraig Ó Céidigh (resigned 11/04/2024)
Thomas Gray (resigned 11/04/2024)
John Murphy (resigned 11/04/2024)

Secretary and Registered Office

Peadar Mac Cionnaith
Páirc an Chrócaigh
Baile Átha Cliath 3

Solicitors

Reddy Charlton Solicitors
12 Fitzwilliam Place
Dublin 2

Bankers

AIB Bank
Lower Drumcondra Road
Dublin 9

Bank of Ireland
Drumcondra Road
Dublin 9

Auditors

Ernst & Young
Chartered Accountants
Harcourt Centre
Harcourt Street
Dublin 2



TUARASCÁIL STIÚRTHÓIR STAIDE PHÁIRC AN CHRÓCAIGH

The directors of the Páirc an Chrócaigh Group of Companies are pleased to report a strong set of results for 2024. PCT Consolidated Group turnover, for 2024, at €59.7m represents an increase of €17.7m, or 42% on 2023 at €42m. A significant contribution to the results was from non-core activities, emphasising the importance, in particular, of concerts to the overall stadium performance.

PCT Consolidated Group profit, before interest, tax, CLG distribution and exceptional items, for 2024 was €21.3m, an increase of 85% on 2023 at €11.5m. The strong performance facilitated a dividend payment of €16m to CLG, marginally up on 2023 at €15m and underlines the importance of the stadium in the furtherance of CLG ambitions.

The companies that make up our consolidated group are as follows,

- Páirc an Chrócaigh CTR. The principal stadium trading company. PCT posted an operating surplus before interest, distributions, and exceptional items, at €15.1m for the period 2024 an increase of €3.3m on 2023 at €11.8m, a 27.9% improvement.
- Brindare Ltd. This company is responsible for income and expenditure associated with our meeting and events business. The business recorded a 77.8% improvement in room hire and food and beverage revenues.
- Gambetto / Mercury Investments/ Croke Park Motors – are vehicles we use to hold our property assets. As expected, rental income for the 12-month period 2024 is largely unchanged on prior year.
- Lauris Ltd. This entity accounts for our pitch farm which is located in North County Dublin.
- Clonliffe Property Investments – this company holds our new hotel which is currently under construction.
- National Handball and Croke Park Community Centre CLG – we hold a 50% interest in this JV in respect of the handball centre to the East of the stadium. During the period, PCT's share of the of the joint venture, NHCPCC, losses for the year were €124K.
- For completeness two other companies Le Cheile Promotions Ltd and Musaem CLG CTR, are related by common directors but do not form part of the consolidated figures.

Contribution from our match day activities was disappointing. Total contribution at €1.69m in 2024 was down €140K on 2023 at €1.83m. We hosted 31 match days in 2024, compared to 36 in 2023, with match day attendances falling from 948,000 in 2023 to 865,000 in 2024. Income associated with Central Council fixtures increased by €262k, as we benefited from the increase in ticket prices for the All-Ireland quarters, semis and finals. There were 22 Central Council match days in 2024 with a combined attendance of 653,000, compared to 26 match days in 2023 with a combined attendance of 702,000. For the Leinster Provincial fixtures, rental decreased by €146k. There were only 3 provincial match days, in 2024 compared to 5 in 2023 and as expected attendance at 81,000 was well below 2023 at 134,000. In contrast, National League rental income increased by €127k with 6 match days compared to 5 in 2023 and attendance was stronger at 131,000 for 2024 compared to 111,000 for the previous year. In addition to lower attendances, we also absorbed increases in security costs and cleaning costs. Unfortunately, well intentional increases to the minimum wage have ratcheted costs on our labour-intensive service providers. In that context, Group administration expenses increased significantly versus prior year by €2.8m or 28%. The year-on-year comparison is distorted by the fact that the Group received a significant state energy grant in 2023 of €1.6m whilst a grant of €0.2m is included in the 2024 numbers. Excluding the energy grant, administration expenses increased by 11%. On a positive note, our utility costs, water, light, heat and power at €2m for 2024 were 11% lower than prior year at €2.3m.

As referenced at the outset, our non-core activities, generated a contribution of €8.3m in 2024. In comparison we had no non-core events in 2023. In May we hosted the legendary Bruce Springsteen and in August, Coldplay delivered one of the great series of evenings held in the stadium, a concert sequence, that put us in the Top 10 worldwide stadium venues in 2024, as listed by Polestar. Not to disappoint, Leinster brought a full house to the stadium for their Champions Cup semi-final. Throughout the interchange between fixtures, codes and events, our pitch team continue to deliver a first-class surface.

TUARASCÁIL STIÚRTHÓIR STAIDE PHÁIRC AN CHRÓCAIGH - CONTINUED

The impact on our hospitality activities was substantial. Turnover in food and beverage sales at €24.1m, were up 81% on 2023 at €13.3m. This was a phenomenal achievement, and I am in awe of our hospitality team, comprising waiters, waitresses, cleaners, chefs, bar people, security and supervisors for delivering such an exceptional result. Central to this success is our hospitality partner, Aramark.

To maintain standards requires capital investment, and during the period the board supported a capital programme of €20.8m. Firstly, our new hotel is beginning to rise out of the ground and is now visible over the wall into Clonliffe College. Secondly, patrons will have noticed that during the year the lower bowl seating was replaced. The new seats have had a dramatic visual impact, with many visitors commenting that the venue looks new. At €2.2m the effect was not cheap. Further we totally refurbished the Cusack Stand. The refurbished stand has been refitted to accommodate three distinct meeting spaces offering enhanced venue flexibility. Alongside the space, the premium and suite areas were redecorated. For patrons, the space now opens to reveal the pitch on arrival and create the real wow effect. Significantly, the design signature is a celebration of our volunteers. The men and women whose tireless efforts are the life blood of the Association. It is fitting that this is the Cusack Stand, and it acts as a counterpoint to the Hogan stand which celebrates the great athletes who have graced our games. This €13.1m investment was completed between matches and concerts, without loss of capacity. Whilst the stand was out of bounds for meetings and events, our in-house team managed to deliver a comparable result for 2024 as for 2023 with effectively only half the inventory.

2024 has been another milestone in our sustainability journey. With increasing number of events and visitors to the stadium, it has been challenging to reduce our environmental impact. Nevertheless, we reduced our scope 1 and 2 carbon emissions by 3%. We invested €2m in a one million litre water harvesting system which collects water from the Cusack roof and surrounding apron and is dedicated to pitch irrigation. At the same time, we reduced our overall water usage by 15%. We have maintained our zero to landfill status and secured ISO 50001. We were awarded the Smart Travel Mark and won the Best Energy Achievement at the Business Energy awards. In anticipation of full CSRD reporting in 2027 we have established a CSRD task force, and we have started our double materiality assessment. Finally in partnership with our hospitality partners our menus are 85% sourced on the island of Ireland and 70% sourced within 50 miles of Croke Park.

We are pleased that our premium and suite level seats continue to be sold out. Revenue for 2024 at €15.4m is in line with 2023 at €15.6m. Our seat holders are a great barometer of the economy. Their continued use of the bars and restaurants and their appetite for other events like concerts and so forth is an indicator that things are buoyant. Equally lower attendances suggest that we need to be mindful of our own games. The FRC changes will hopefully reignite passion in the earlier stages of the competition.

Interestingly, across all our activities, matches, concerts, conferences, museum and skyline we welcomed 1.65m people into Croke Park, a new record. We are all conscious that large crowds are an imposition on the local community, and we should not forget that without community support we could not operate. While we try our best to ameliorate our local impact, we are not always successful. We will continue to try harder.

TUARASCÁIL STIÚRTHÓIR STAIDE PHÁIRC AN CHRÓCAIGH - CONTINUED

I would like to thank our new chairman, Uachtarán Jarlath Burns, for his leadership and support during the year. Jarlath was ably supported by our board of directors. New faces at the table include:

- Pat McCann - founder of the Dalata Group
- Valerie Murphy - chartered accountant and treasurer of Mayo GAA
- Liam Keane - solicitor and former secretary of the DRA
- Michael Geoghegan - newly elected President of Ulster GAA
- Anne O'Connor - managing director of VHI Health and Wellbeing
- Páraic Duffy - former Director General of CLG
- Oliver Galligan - former President of Ulster GAA

My senior team continue to deliver an exceptional performance. Their ongoing commitment and hard work is inspirational to all who work with them. Our exceptional results this year would not have been achieved without a supportive board and the wholehearted dedication of this team.

Looking forward to 2025, we have another exciting year planned. The new look football is already attracting strong audiences, and hurling will continue to deliver the drama and heart break that is normally reserved for Hollywood. We will continue to host Go Games, Cumann na mBunscol, the LGFA, and Camogie. Our support for Leinster Rugby will continue while the RDS is being rebuilt, and our concert series has already generated huge interest as we are ready to welcome Oasis in August followed by Robbie Williams.

The success of a business is invariably the things that are not seen, particularly when they are well done. The unseen heroes in Croke Park are our service providers – our security team, our cleaning team, the M and E personnel and, front and centre, the cadre of volunteer stewards who continue to make an enormous contribution to the atmosphere of the stadium and the culture of service that makes Croke Park a very special place. Long may it continue.

Peadar Mac Cionnaith

Stiúrthóir Staide Pháirc an Chrócaigh



Croke Park Annual Sustainability Report 2025



The past year has been a milestone in our sustainability journey at Páirc an Chrócaigh. Together, we've achieved significant progress in reducing our environmental impact, enhancing community engagement, and setting new benchmarks for responsible operations. From implementing innovative energy and water solutions to minimising waste and prioritising local partnerships, we've demonstrated that sustainability is not just a goal but a shared commitment. With increasing numbers of events and visitors to the stadium, it has become increasingly challenging to reduce our environmental impact, but as you will see, through innovative sustainable practices and environmental stewardship we have continued to achieve some impressive results.

Key results from 2024



Water Harvesting system went operational – tank will hold almost **1 million litres** of rainwater

Water usage down **15%**



Energy usage down **7%**



100% Waste diversion from landfill



Reduction in Scope 1 and 2 Carbon Emissions by **3%**



Extensive Mechanical and Electrical sustainability upgrades as part of Cusack Stand Refurbishment

All events certified as **'Sustainable'** through our ISO certifications



85% of all food ingredients sourced from **island of Ireland** and **70%** from within **50 miles of stadium**

Certified to the 'Smarter Travel Mark' for **sustainable travel and transport**



Won 'Best Energy Achievement' in 'Tourism & Entertainment' at the Business Energy Awards

Our journey

- 2008** ● Launched a carbon reduction initiative, Green Waste Programme, and installed an Energy Measurement System
- 2009** ● Installed Building Management System and achieved certification to ISO 14001 for Environmental Management
- 2010** ● Achieved certification to ISO 20121 for Sustainable Events
- 2014** ● Achieved 100% Waste Diversion from landfill for first time
- 2015** ● First Biodiversity Project
- 2017** ● LED upgrades commenced
- 2018** ● Croke Park Turf Farm launched
- 2019** ● Bee Hives and Swift Boxes installed
- 2020** ● Water Stewardship Certification
- 2021** ● Installation of water bottle refill stations
- 2022** ● Recognised as world's first Age Friendly Stadium
- 2023** ● Launch of 50-mile menu. Upgraded pitch machinery from diesel to electric models
- 2024** ● Certification to ISO 50001 for Energy Management. Water Harvesting operational. Committed to SBTi. Smarter Travel Mark Certification
- 2026** ● CSRD Reporting
- 2032** ● Reduce Scope 1 & 2 GHG emissions by 50.4%. Reduce Scope 3 GHG emissions by 30%
- 2050** ● Net Zero Carbon emissions

Preparing for CSRD Reporting: Our Commitment to Sustainability and Transparency

As part of our commitment to sustainability and corporate responsibility, Páirc an Chrócaigh is actively preparing to comply with the upcoming Corporate Sustainability Reporting Directive (CSRD) requirements. The CSRD represents a significant step forward in enhancing corporate transparency and aligning organisations with the European Union's sustainability objectives.

By aligning with CSRD requirements, Páirc an Chrócaigh aims to contribute meaningfully to environmental, social, and economic goals while creating long-term value for our stakeholders.

We look forward to sharing our progress and accomplishments in future reports as we continue to embed sustainability into the core of our operations.

Committing to Science-Based Climate Action: Joining the SBTi

In line with our mission to champion sustainability and reduce our environmental impact, Páirc an Chrócaigh is proud to announce our recent commitment to the Science Based Targets initiative (SBTi). This global framework empowers organisations to align their climate action strategies with the latest scientific consensus, ensuring a pathway toward limiting global warming to 1.5°C above pre-industrial levels.

Croke Park Stadium commits to reduce absolute scope 1 and 2 GHG emissions by 50.40% by 2032 from a 2022 base year.

Croke Park commits to reduce absolute scope 3 GHG emissions by 30.00% by 2032 from a 2022 base year.

Croke Park Stadium commits to reach net-zero greenhouse gas emissions across the value chain by 2050.

This commitment reflects our recognition of the critical role that sports, entertainment, and hospitality venues like Páirc an Chrócaigh play in addressing climate change. By leading the way in sustainability, we aim to inspire our visitors, partners, and the wider community to join us in creating a greener, more sustainable future.

What's next?



Transition from Diesel to HVO (Hydrotreated Vegetable Oil)



Zero Waste Initiatives



Water Conservation upgrades



Smart Building Upgrades



Renewable Energy Installs



Green Transportation



Biodiversity Projects



Sustainable Food Sourcing and partnerships



DIRECTORS' REPORT

The directors present their report and the audited financial statements of Páirc an Chrócaigh CTR (the Company or the Parent Company) and its subsidiaries (the Group) for the year ended 30 September 2024 in accordance with requirements of section 325 of the Companies Act 2014.

Surplus for the year

The surplus of the Group for the year is €4,589,936 (2023: €3,217,725).

Parent Entity

Páirc an Chrócaigh CTR (the company) is the Parent entity of the Group.

Group Entities

The Group consists of the Parent entity, subsidiary entities and a joint venture (JV). The subsidiary entities are Brindare Limited, Gambetto Limited, Lauris Limited, Mercury Investments Limited, Croke Park Motors Limited, and Clonliffe Property Investments Limited. The JV entity is National Handball and Croke Park Community Centre CLG.

Principal activities

The Group's principal activity consists of the administration, management, commercial exploitation and ongoing upkeep and redevelopment of Croke Park Stadium.

Review of the business performance and future developments

The directors report the Group retained surplus for the year of €4,589,936 (2023: €3,217,725). There was a distribution declared of €16,000,000 to Ard Chomhairle in 2024 (2023: €15,000,000).

Analysis of revenue

Consolidated Group turnover for 2024 was €59.7m (2023: €42.0m), this represents an increase of 42% on the prior period. The key drivers of this turnover include:

Match Day Stadium Rental of €8.6m, from 31 match days (2023: €8.3m, from thirty-six match days).

The "Hire of Facilities" revenue line increased by €4.9m due to the fact that the stadium hosted 6 concerts in 2024 compared to no concerts in 2023. Croke Park also hosted the European Club Rugby semi-final in May 2024.

Premium and suite term ticket revenues have delivered a combined €15.4m during the year (2023: €15.6m). It is anticipated that there will be continued strong demand for premium and suite seating during 2025.

"Meetings and Events" and "Catering" divisions delivered a combined turnover of €24.1m (2023: €13.3m). The hosting of special events during 2024 including concerts and rugby games, had a material impact on catering revenue.

Stadium partnerships regarding "Advertising and Preferred Suppliers" generated €1.9m (2023: €1.4m). The increase was primarily driven by concert related revenue streams.

Property rental income remained consistent with the prior year generating €2.4m (2023: €2.4m). The primary property in the portfolio is the Croke Park Hotel.

Other income includes pitch turf sales generated from the stadium farm which is located in north county Dublin.

Expenditure

Group administration expenses increased significantly versus prior year by €2.8m or 28%. The year-on-year comparison is distorted by the fact that the Group received a significant state energy grant in 2023 of €1.6m whilst a grant of €0.2m is included in the 2024 numbers. Excluding the energy grant, administration expenses increased by 11%. This increase has primarily been driven by the increased activity in the stadium with 6 concerts and 1 rugby game taking place in 2024. However, the group has had to absorb increased costs re cleaning and security which have also contributed to the overall increase in this line item. Additional stadium security measures were introduced in 2024 to ensure the continued safety of match day patrons in light of the prevalence of flares at match days and limited instances of anti-social behaviour.

DIRECTORS' REPORT - CONTINUED

Costs included under the administration heading include stadium repairs and upkeep, ground and pitch maintenance, match and event day operational costs, rent and rates as well as stadium energy costs.

The Group undertook a significant portfolio of capital investments in 2024 with additions of €20.8m. The refurbishment of the Cusack Stand will enhance the experience of patrons across all levels of Croke Park. Additionally, it was necessary to replace all of the seats in the lower bowl of the stadium during the year. The investment in water harvesting will enhance the sustainability credentials of the stadium for years to come and finally the construction of a new hotel at Clonliffe commenced in the latter part of the year.

Balance sheet

The Croke Park Hotel, which is accounted for as an investment asset, was revalued during the year. The fair value movement as detailed in note 13 was primarily driven by a softening in global interest rates.

Directors and Director's interests

The directors who served at any time during the financial year are listed in page 152. The directors and secretary who held office at 30 September 2024 had no interests in shares in, or debentures of, the company or any Group undertaking, at the end of the financial year or at the beginning of the financial year, requiring disclosure under section 329 of the Companies Act 2014.

Principal risks and uncertainties

The directors consider that the following are the principal risk factors that could materially and adversely affect the Group's future operating surplus and financial position:

Operational risk

Operational risk is the risk of direct or indirect deficits due to inadequacy or failure of internal processes, people or systems.

Strategic risk

Loss of revenue, customers and key staff are the main risks that could affect the Group's financial position.

Economic risk

Economic risk is the risk of direct or indirect deficits due to external events. The risk has been minimised by continuous monitoring of the market and competitors, adequate insurance cover and regular management review of the business.

The Group has insurances and structures to limit these risks and the board of directors regularly review, reassess and proactively limit the associated risks.

Going Concern

The directors, having reviewed the Group's projections, with particular reference to its operating cash flow, capital commitments, liquidity and funding position, continue to have a reasonable expectation that the Group has adequate resources to continue in operation for a period of twelve months from the approval of the Financial Statements. For this reason, they continue to adopt the going concern basis in preparing the Financial Statements. Whilst the Group has net current liabilities at 30 September 2024, the Directors are satisfied that the going concern basis is appropriate to adopt based on support from the ultimate parent. For this reason, they continue to adopt the going concern basis in preparing the Group and Company Financial Statements.

Accounting records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Páirc An Chrócaigh, Baile Átha Cliath 3.

DIRECTORS' REPORT - CONTINUED

Audit committee

The Group's ultimate parent and controlling party is Ard Chomhairle (Cumann Lúthchleas Gael Central Council). The Group falls within the remit of the audit committee of Ard Chomhairle (Cumann Lúthchleas Gael Central Council).

Directors' compliance statement

The directors, in accordance with Section 225(2) of the Companies Act 2014, acknowledge that they are responsible for securing the company's compliance with certain obligations specified in that section arising from the Companies Act 2014, and Tax laws ('relevant obligations'). The directors confirm that:

- a compliance policy statement has been drawn up setting out the Company's policies with regard to such compliance;
- appropriate arrangements or structures that are, in the directors' opinion, designed to secure material compliance with the company's relevant obligations has been put in place, including reliance on the advice of one or more than one person employed by the company or retained by it under a contract for services, being a person who appears to the directors to have the requisite knowledge and experience to advise the company on compliance with its relevant obligations; and
- a review has been conducted, during the financial period, of the arrangements and structures that have been put in place to secure the company's compliance with its relevant obligations.

Disclosure of information to auditors

The directors in office at the date of this report have each confirmed that:

- As far as they are aware, there is no relevant audit information of which the Company's statutory auditors are unaware; and
- They have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

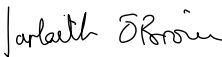
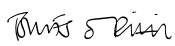
Events since the end of the financial period

There have been no significant events between the balance sheet date and the date of approval of these financial statements.

Statutory auditors

The auditor, Ernst & Young, Chartered Accountants, will continue in office in accordance with section 383(2) of the Companies Act 2014.

On behalf of the board

Uachtarán:  Iarlaith Ó Broin
Ard Stiúrthóir:  Tomás Ó Riain

Date: 5 February 2025

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Irish law requires the directors to prepare financial statements for each financial year giving a true and fair view of the company's assets, liabilities and financial position at the end of the financial year and the surplus or deficit of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the UK Financial Reporting Council, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the surplus or deficit of the company for the financial year.

In preparing these financial statements, the directors 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 and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Uachtarán:  Iarlaith Ó Broin

Ard Stiúrthóir:  Tomás Ó Riain

Date: 5 February 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Páirc an Chrócaigh CTR ('the Company') and its subsidiaries ('the Group') for the year ended 30 September 2024, which comprise the Consolidated and Company Statements of Income and Retained Earnings, the Consolidated and Company Balance Sheets, the Consolidated Statement of Cash Flows, the Consolidated and Company Statement of Changes in Equity and notes to the consolidated 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 issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the Group financial statements give a true and fair view of the assets, liabilities and financial position of the Group as at 30 September 2024 and of its surplus for the year then ended;
- the Company financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 30 September 2024 and of its surplus for the year then ended;
- the Group and Company financial statements have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- the Group financial statements and Company financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 Group's or the Company'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 directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Group's and Company's ability to continue as a going concern.

Other information

The directors 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.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR - CONTINUED

Other information - continued

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014.

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the Company statement of financial position is in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures required by sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 162, the directors 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 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 directors are responsible for assessing the Group and the Company's ability to continue as going concerns, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or the parent Company or to cease operations, or has no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR - CONTINUED

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: https://iaasa.ie/wp-content/uploads/docs/media/IAASA/Documents/audit-standards/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

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

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company'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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Dermot Quinn

for and on behalf of

Ernst & Young Chartered Accountants and Statutory Audit Firm

Office: Dublin

Date: 5 February 2025

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS

FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

	NOTE	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
Revenue	4	59,732,234	41,988,871
Cost of sales		<u>(18,290,766)</u>	<u>(9,434,347)</u>
Gross surplus		41,441,468	32,554,524
Employee benefits	6	(3,136,244)	(2,834,846)
Administration expenses		(12,700,730)	(9,948,587)
Depreciation	12	(7,525,387)	(6,971,501)
Amortisation of capital grant		1,390,884	1,390,884
Fair value movement	13	<u>1,830,000</u>	<u>(2,725,000)</u>
Operating surplus	5	21,299,991	11,465,474
Interest receivable and similar income	7	559,431	-
Interest payable and similar expense	8	<u>(43,865)</u>	<u>(161,880)</u>
Surplus before exceptional item and share of joint venture		21,815,557	11,303,594
Exceptional item	9	-	8,700,028
Share of results in joint venture	10	<u>(123,734)</u>	<u>(192,869)</u>
Surplus before tax		21,691,823	19,810,753
Taxation	11	<u>(1,101,887)</u>	<u>(1,593,028)</u>
Surplus before distribution		20,589,936	18,217,725
Distribution to Ard Chomhairle		<u>(16,000,000)</u>	<u>(15,000,000)</u>
Retained surplus for the year		4,589,936	3,217,725
Retained earnings at the start of the year		<u>131,991,819</u>	<u>128,774,094</u>
Retained earnings at the end of the year		<u>136,581,755</u>	<u>131,991,819</u>

The Group had no recognised surpluses and deficits other than its reported result for the current and prior year. Consequently, a consolidated statement of comprehensive income has not been prepared.

COMPANY STATEMENT OF INCOME AND RETAINED EARNINGS

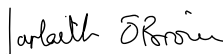
FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

	NOTE	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
Revenue from operations			
Rents for matches:			
Central council		7,588,142	7,325,143
Provincial councils		491,111	636,674
National leagues		506,360	379,465
Deferred term ticket revenue and corporate facilities		15,422,896	15,616,724
Hire of facilities		9,595,671	3,240,589
Property rents		851,680	802,239
Advertising space		272,451	289,730
Other revenue		335,381	124,406
Dividend income		12,000,000	-
		<u>47,063,692</u>	<u>28,414,970</u>
Cost of sales		-	-
Gross surplus		<u>47,063,692</u>	<u>28,414,970</u>
Stadium and administration expenses		(7,404,986)	(6,267,768)
Employee benefits	6	(3,136,244)	(2,834,846)
Rent and rates		(1,242,557)	(1,219,731)
Heat, light and power		(2,029,747)	(2,286,398)
State energy grant		156,106	1,616,536
Insurances		(543,668)	(464,443)
Community funding		(73,409)	(46,959)
Marketing expenses		(68,068)	(57,144)
Depreciation	12	(6,883,162)	(6,218,614)
Amortisation of capital grant	19	1,390,884	1,390,884
Movement in carrying value of joint venture	10	(123,734)	(192,869)
		<u>(19,958,585)</u>	<u>(16,581,352)</u>
Operating surplus before interest		27,105,107	11,833,618
Interest receivable and similar income		<u>1,148,181</u>	<u>588,557</u>
Surplus before distribution		28,253,288	12,422,175
Distribution to Ard Chomhairle		<u>(16,000,000)</u>	<u>(15,000,000)</u>
Retained surplus (deficit) for the year		12,253,288	(2,577,825)
Retained earnings at the start of the year		<u>89,427,260</u>	<u>92,005,085</u>
Retained earnings at the end of the year		<u>101,680,548</u>	<u>89,427,260</u>

CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2024

	NOTE	As at 30 September 2024 €	As at 30 September 2023 €
Non-current assets			
Property, plant and equipment	12	127,872,788	114,598,916
Investment property	13	53,000,000	51,170,000
Investment in joint venture and associates	10	5,221,434	5,345,168
		<u>186,094,222</u>	<u>171,114,084</u>
Current assets			
Financial assets	14	5,158,668	19,999,807
Debtors – amounts falling due within one year	15	8,750,349	7,893,851
Debtors – amounts falling due after one year	16	4,719,148	6,914,108
Inventory	17	1,156,924	719,825
Cash and bank balances	23	20,694,169	28,443,013
		<u>40,479,258</u>	<u>63,970,604</u>
Current liabilities			
Payables – amounts falling due within one year	18	<u>(47,003,271)</u>	<u>(52,556,810)</u>
Net current (liabilities) assets		<u>(6,524,013)</u>	<u>11,413,794</u>
Total assets less current liabilities		179,570,209	182,527,878
Payables – amounts falling due after one year	19	(35,167,454)	(43,318,959)
Provision for liabilities			
Deferred tax liability	20	<u>(7,821,000)</u>	<u>(7,217,100)</u>
		<u>(42,988,454)</u>	<u>(50,536,059)</u>
Net assets		<u>136,581,755</u>	<u>131,991,819</u>
Represented by:			
Retained earnings		<u>136,581,755</u>	<u>131,991,819</u>

On behalf of the board

Uachtarán:  Iarlaith Ó Broin

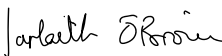
Ard Stiúrthóir:  Tomás Ó Riain

Date: 5 February 2025

COMPANY BALANCE SHEET AS AT 30 SEPTEMBER 2024

	NOTE	As at 30 September 2024 €	As at 30 September 2023 €
Non-current assets			
Property, plant and equipment	12	121,822,154	104,443,734
Investment in subsidiaries, joint venture and associates	10	5,552,286	5,676,020
		<u>127,374,440</u>	<u>110,119,754</u>
Current assets			
Financial assets	14	5,158,668	19,999,807
Debtors – amounts falling due within one year	15	4,137,998	5,314,806
Debtors – amounts falling due after one year	16	24,027,322	27,566,638
Cash and bank balances	23	18,759,157	12,362,976
		<u>52,083,145</u>	<u>65,244,227</u>
Current liabilities			
Payables – amounts falling due within one year	18	<u>(42,609,583)</u>	<u>(42,617,762)</u>
Net current assets		<u>9,473,562</u>	<u>22,626,465</u>
Total assets less current liabilities		136,848,002	132,746,219
Payables – amounts falling due after one year	19	<u>(35,167,454)</u>	<u>(43,318,959)</u>
Net assets		<u>101,680,548</u>	<u>89,427,260</u>
Represented by:			
Retained earnings		<u>101,680,548</u>	<u>89,427,260</u>

On behalf of the board

Uachtarán:  Iarlaith Ó Broin

Ard Stiúrthóir:  Tomás Ó Riain

Date: 5 February 2025

CONSOLIDATED STATEMENT OF CASH FLOWS

FINANCIAL YEAR ENDED 30 SEPTEMBER 2024

	NOTE	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
Cash flows from operating activities			
Operating surplus		21,691,823	19,810,753
Adjustments for:			
Depreciation of property, plant and equipment	12	7,525,387	6,971,501
Fair value movement	13	(1,830,000)	2,725,000
Movement on financial assets		(158,861)	193
Interest payable		43,865	161,880
Interest receivable		(400,570)	-
Share of results in joint venture		123,734	192,869
Tax (paid)		(249,570)	(965,565)
Decrease in receivables		1,338,462	1,370,168
(Increase) decrease in inventory		(437,099)	1,036,690
(Decrease) in payables		(15,224,920)	(5,279,763)
		<u>12,422,251</u>	<u>26,023,726</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(19,527,800)	(4,834,829)
Redemption of government bonds	14	15,400,570	-
Investment in government bonds	14	(400,570)	(20,000,000)
Interest on bonds	14	400,570	-
		<u>(4,127,230)</u>	<u>(24,834,829)</u>
Cash flows from financing activities			
Distribution paid to Ard Chomhairle	25	(15,000,000)	(17,000,000)
Loan repayment	18	(1,000,000)	(1,000,000)
Interest paid	8	(43,865)	(161,880)
		<u>(16,043,865)</u>	<u>(18,161,880)</u>
Net (decrease) in cash and bank balances		<u>(7,748,844)</u>	<u>(16,972,983)</u>
Cash and bank balances at beginning of year	23	<u>28,443,013</u>	<u>45,415,996</u>
Cash and bank balances at end of year	23	<u>20,694,169</u>	<u>28,443,013</u>

Analysis of Changes in Net Funds	At 1 October 2023 €	Cashflows €	Interest receivable and similar items €	At 30 September 2024 €
Cash and bank balances	28,443,013	(7,748,844)	-	20,694,169
Bank loan	(1,000,000)	1,000,000	-	-
Financial assets	19,999,807	(15,400,570)	559,431	5,158,668
Net funds	<u>47,442,820</u>	<u>(22,149,414)</u>	<u>559,431</u>	<u>25,852,837</u>

STATEMENT OF CHANGES IN EQUITY AS AT 30 SEPTEMBER 2024

	Group Retained Earnings €	Company Retained Earnings €
Balance at 1 October 2022	128,774,094	92,005,085
Retained Surplus (deficit)	3,217,725	(2,577,825)
Retained earnings at 30 September 2023	<u>131,991,819</u>	<u>89,427,260</u>
Balance at 1 October 2023	131,991,819	89,427,260
Retained surplus for year	4,589,936	12,253,288
Retained earnings at 30 September 2024	<u>136,581,755</u>	<u>101,680,548</u>

NOTES TO THE FINANCIAL STATEMENTS

1. General information

Páirc an Chrócaigh CTR ("PCT") is a company limited by guarantee incorporated in the Republic of Ireland. The Registered Office is Páirc an Chrócaigh, Baile Atha Cliath 3, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

These financial statements comprising the Consolidated and Company Statement of Income and Retained Earnings, the Consolidated and Company Balance Sheets, the Consolidated Statement of Cash Flows and the related notes constitute the consolidated financial statements of PCT for the financial year ended 30 September 2024.

Statement of compliance

The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Going Concern

The directors, having reviewed the Group's projections, with particular reference to its operating cash flow, capital commitments, liquidity and funding position, continue to have a reasonable expectation that the Group has adequate resources to continue in operation for a period of twelve months from the approval of the Financial Statements. For this reason, they continue to adopt the going concern basis in preparing the Financial Statements. Whilst the Group has net current liabilities at 30 September 2024, the Directors are satisfied that the going concern basis is appropriate to adopt based on support from the ultimate parent. For this reason, they continue to adopt the going concern basis in preparing the Group and Company Financial Statements.

Currency

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

2. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the consolidated financial statements.

Basis of preparation

The consolidated financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below.

Disclosure exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. The Group is a wholly owned subsidiary of Ard Chomhairle (Cumann Lúthchleas Gael Central Council). As the Group is part of this consolidation, the parent company is a qualifying entity and has taken advantage of the below available disclosure exemptions for qualifying entities:

- (i) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.

The exemption contained within Sections 33.7 and 33.11 of FRS 102 has been availed of in the preparation of these financial statements.

Basis of consolidation

The consolidated financial statements include the financial statements of the company and its subsidiaries consolidated on the acquisition basis. Refer to note 10 for the list of subsidiaries and joint ventures being consolidated.

Revenue

Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable for goods supplied or services rendered, and rental income net of discounts or transaction costs allowed by the Group and net of value added taxes. Rental income is recognised on an accruals basis and recognised in the Statement of Income and Retained Earnings in line with underlying contracts.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

2. Accounting policies - continued

Government grants

Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the statement of income and retained earnings over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the statement of income and retained earnings as the related expenditure is incurred.

Exceptional items

The Group classifies certain one-off changes or credits that have a material impact on the Group's financial results as "exceptional items". These are disclosed separately to provide further understanding of the financial performance of the Group.

Property, plant and equipment

All property, plant and equipment is initially recorded at cost. This includes legal fees, stamp duty and other non-refundable purchase taxes, and also any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, which can include the costs of site preparation, initial delivery and handling, installation and assembly, and testing of functionality.

Finance costs incurred during the construction period of property, plant and equipment that are directly attributable to the construction of those assets are capitalised as part of the cost of those assets.

Depreciation is provided on all property, plant and equipment, other than land, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, on a straight line basis, as follows:

Land	nil
Buildings	2% - 3%
Equipment	15% - 33%
Machinery, fixtures and fittings	10% - 20%

Assets in the Course of Construction

Assets in the course of construction are carried at cost. These assets are not depreciated until they are available for use.

Impairments of assets, other than financial instruments

Where there is objective evidence that recoverable amounts of an asset is less than its carrying value the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss. Impairment losses are recognised immediately in the Statement of Income and Retained Earnings.

Where the circumstances causing an impairment of an asset no longer apply, then the impairment is reversed through the Statement of Income and Retained Earnings.

The recoverable amount of property, plant and equipment is the higher of the fair value less costs to sell the asset and its value in use. The value in use of these assets is the present value of the cash flows expected to be derived from those assets. This is determined by reference to the present value of the future cash flows of the company which is considered by the directors to be a single cash generating unit.

Investment property

Investment property is property held to earn rentals or for capital appreciation or both. Investment property is stated at fair value at the reporting date. Movements arising from changes in the fair value of investment property are included in the Statement of Income and Retained Earnings account for the period in which they arise. Investment property is not depreciated.

Valuations were carried out having regard to comparable market evidence relevant to each specific property. In assessing fair value, current and potential future income (after deduction of non-recoverable outgoings) has been capitalised using yields derived from market evidence.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

2. Accounting policies - continued

Investment properties in the course of construction are transferred to completed investment property when substantially all the activities necessary to get the asset ready for use are complete. During the construction phase, property under construction is stated at cost less any accumulated impairment losses. On completion, the investment property is stated at fair value.

Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those qualifying assets, until such a time as the qualifying assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in surplus or deficit in the financial year in which they are incurred.

Inventory

Inventory is measured at the lower of cost or estimated selling price less costs to complete and sell. Inventory are recognised as an expense in the financial year in which the related revenue is recognised. Cost is determined using the first-in, first-out (FIFO) method. Cost comprises the purchase price, including taxes and duties and transport and handling costs directly attributable to bringing the inventory to its present location and condition.

Joint ventures

Investments in jointly controlled entities are accounted for using the equity method of accounting. Under the equity method of accounting, interest in joint ventures are initially recognised at cost. The Group's share of joint ventures post acquisition gains or deficits after tax are recognised in the consolidated Statement of Income and Retained Earnings. The Group's share of joint ventures post acquisition movement in reserves is recognised in the Consolidated Balance Sheet.

Financial instruments

The Group and Company has chosen to account for their financial instruments in accordance with Section 11 and Section 12 of FRS 102.

The Group and Company's financial assets and financial liabilities comprise of cash and cash equivalents, receivables, financial assets, payables, accruals, and a bank loan. The accounting policies for these items are described below:

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 an insignificant risk of change in value.

Financial assets

Financial assets represent investment in government bonds. These financial assets are initially measured at transaction prices and are subsequently measured at amortised cost less impairment.

Basic financial instruments - other financial assets

Other financial assets including trade receivables, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

Basic financial instruments - other financial liabilities

Trade payables are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Short term payables with no stated interest rate which are payable within one year are recorded at transaction price.

Basic financial liabilities, other than short term payables, such as loans are subsequently carried at amortised cost, using the effective interest rate method. The effective interest rate amortisation is included in interest payable and similar expenses in the income statement.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

2. Accounting policies - continued

Deferred term ticket revenues and corporate facilities

Advance sales of term tickets and corporate packages are initially recognised in the balance sheet as deferred revenue.

Revenue from term tickets and corporate facilities is credited to the Statement of Income and Retained Earnings in equal monthly instalments over the term of the packages.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the financial year end date. Non-monetary items that are measured at historical cost are translated at the foreign exchange rate ruling at the date of the transaction. Non-monetary items measured at fair value are translated at the rate of exchange at the date of the valuation. All foreign exchange differences are taken to the Statement of Income and Retained Earnings.

Retirement benefit obligations

The Group operates a defined contribution pension arrangement. Obligations to the defined contribution plan are recognised in the Statement of Income and Retained Earnings as they fall due and any contributions outstanding at the financial year end are included as an accrual in the Balance Sheet.

Taxation

The income statement includes all tax that is to be paid or received for the current period, adjustments relating to tax due for previous years, and changes in deferred tax.

Current taxation

Current tax is determined based on the taxable profit for the period and calculated using the tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred taxation

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of the timing difference. Deferred tax is calculated, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on tax laws that are enacted or substantively enacted at the balance sheet date. Deferred tax relating to investment property is measured using the tax rates and allowances that apply to the sale of the asset. Deferred tax is charged or credited to the income statement, except when it relates to items charged or credited in other comprehensive income, in which case the deferred tax is also dealt with in other comprehensive income.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and deferred tax liabilities are offset when there is a legal right to do so.

3. Judgements and key sources of estimation uncertainty

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

Useful lives of property, plant and equipment

Long-lived assets comprising primarily of property, plant and 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 values. 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 the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of tangible assets subject to depreciation at the financial period end date was €127,872,788 (2023: €114,598,916).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

3. Judgments and key sources of estimation uncertainty

Revaluation of investment property

The Group carries its investment property at fair value, with changes being recognised in the Statement of Income and Retained Earnings. The directors had the investment property externally valued at 30 September 2024 and 30 September 2023. The valuation was prepared in consideration of FRS 102 and in accordance with the requirements as set out in the Valuation – Global Standards as issued by the Royal Institution of Chartered Surveyors. The valuation was carried out having regard to comparable market evidence relevant to the specific property. In assessing fair value, current and potential future income (after deduction of non-recoverable outgoings) has been capitalised using yields derived from market evidence.

The valuation represents professional opinions on a stated basis, coupled with any appropriate special assumptions. A valuation is not a fact, it is an estimate. The degree of subjectivity involved will inevitably vary from case to case, as will the degree of certainty, or probability, that the valuer's opinion of market value would exactly coincide with the price achieved were there an actual sale at the valuation date.

Judgements were made by the valuers during their valuation in arriving at valuations including judgements around potential future income and yields deriving from market evidence relevant to the specific property. Whilst they consider these to be both logical and appropriate, they are not necessarily the same as would be made by every purchaser.

4. Revenue – Group

	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
Rent for Matches	8,585,613	8,341,282
Term Tickets and Corporate Facilities	15,422,896	15,616,724
Conference and Catering Services	24,107,491	13,295,606
Hire of Facilities	5,577,671	722,589
Property Rents	2,446,908	2,391,536
Advertising and Preferred Suppliers	1,854,892	1,376,270
Other turnover	1,736,763	244,864
	<u>59,732,234</u>	<u>41,988,871</u>

5. Operating surplus – Group

	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
The operating surplus has been arrived at after charging:		
Directors' remuneration	-	-
Depreciation	7,525,387	6,971,501
Amortisation of capital grant	(1,390,884)	(1,390,884)
Auditors' remuneration – company statutory audit services	63,500	45,000
Auditors' remuneration – Group statutory audit services	145,000	105,000
Auditors' remuneration – Group tax compliance services	25,900	30,000
Auditors' remuneration – Group tax consultancy services	-	-
	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

6. Employees and remuneration – Group and Company

The average monthly number of employees working for the Group and Company during the period was:

	Year Ended 30 September 2024 No.	Year Ended 30 September 2023 No.
Maintenance and grounds staff	9	9
Marketing and administration	30	26
Management	5	6
	<u>44</u>	<u>41</u>

	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
Wages and salaries	2,662,569	2,424,286
Employer PRSI	320,751	282,156
Retirement benefit costs	152,924	128,404
	<u>3,136,244</u>	<u>2,834,846</u>

All the amounts stated above were treated as an expense of the Group in the financial year. No amount was capitalised into assets.

7. Net interest receivable and similar income – Group

	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
Interest receivable	400,570	-
Fair value movement in financial assets	158,861	-
Total interest receivable and similar income	<u>559,431</u>	<u>-</u>

8. Net interest payable and similar expense – Group

	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
Interest payable	43,865	161,880
Total interest payable and similar expense	<u>43,865</u>	<u>161,880</u>

9. Exceptional item – Group

	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
The nature of the exceptional item is as follows:		
Surplus on land dealing	<u>-</u>	<u>8,700,028</u>

The surplus on the land sale resulted in a tax charge of €2,175,007.

This surplus arises on the sale of lands at Clonliffe College. This sale, which took place in October 2022, represents the final element of the overall transaction which began in 2019.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

10. Investment in Subsidiaries and Joint Venture

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Investment in joint venture (a)	5,221,432	5,345,166	5,221,432	5,345,166
Investment in subsidiaries (b)	2	2	330,854	330,854
	<u>5,221,434</u>	<u>5,345,168</u>	<u>5,552,286</u>	<u>5,676,020</u>

(a) Investment in Joint Venture – Group and Company

The carrying value of the company's investment in a joint venture, the National Handball and Croke Park Community Centre CLG, was as follows:

	As at 30 September 2024 €	As at 30 September 2023 €
At beginning of year	5,345,166	5,538,035
Movement during the year	(123,734)	(192,869)
At end of year	<u>5,221,432</u>	<u>5,345,166</u>

(b) Investment in Subsidiaries

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Shares in:				
Gambetto Limited	-	-	2	2
Lauris Limited	-	-	2	2
Brindare Limited	-	-	2	2
Croke Park Motors Limited	-	-	330,841	330,841
Le Cheile Promotions Limited	2	2	2	2
Mercury Investments Limited	-	-	3	3
Clonliffe Property Investment Ltd	-	-	2	2
	<u>2</u>	<u>2</u>	<u>330,854</u>	<u>330,854</u>

All of the above subsidiaries are 100% owned by the parent company.

Le Cheile Promotions Limited is 100% owned by the parent company and has net assets of €66,714 at 30 September 2024. The operational and financial policies are controlled by Cumann Lúthchleas Gael and as such the results for Le Cheile Promotions Limited have not been consolidated.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

11. Taxation – Group

	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
(a) Analysis of charge in the year		
<i>Current tax:</i>		
Irish corporation tax	519,848	2,486,738
(Over) under provision in prior years	(21,861)	5,540
Total current tax charge	<u>497,987</u>	<u>2,492,278</u>
<i>Deferred tax:</i>		
Deferred tax on fair value movement	603,900	(899,250)
Total deferred tax	<u>603,900</u>	<u>(899,250)</u>
Taxation on surplus	<u>1,101,887</u>	<u>1,593,028</u>

(b) Factors affecting current tax charge

The tax assessed for the financial period is different to the standard rate of corporation tax in Ireland (12.5%). The differences are explained below:

	Year Ended 30 September 2024 €	Year Ended 30 September 2023 €
Surplus before taxation	<u>21,691,823</u>	<u>19,810,753</u>
Surplus by 12.5% (2023: 12.5%)	2,711,478	2,476,344
<i>Effects of:</i>		
Differences between capital allowances and depreciation	(64,671)	9,877
Additional tax arising on surpluses chargeable at 25%	109,387	1,187,477
Expenses not deductible	10,746	13,280
Tax effect on non-taxable income/non relieved losses	(2,018,342)	(1,540,865)
(Over) under provision in prior years	(21,861)	5,540
Fair value adjustment of investment property subject to tax at the higher rate	<u>375,150</u>	<u>(558,625)</u>
Tax on surplus for the year	<u>1,101,887</u>	<u>1,593,028</u>

(c) Circumstances affecting current and future tax charges

The total taxation charge in future years will be affected by any changes to the corporation taxation rates in Ireland.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

12. Property, plant and equipment	Land and buildings	Equipment	Machinery, Fixtures and fittings	Total
(a) Group				
Cost	€	€	€	€
At 1 October 2023	188,140,976	22,055,310	54,376,050	264,572,336
Additions in year	1,351,755	5,133,972	14,313,532	20,799,259
Disposals in year	-	(462,104)	(1,643,400)	(2,105,504)
At 30 September 2024	<u>189,492,731</u>	<u>26,727,178</u>	<u>67,046,182</u>	<u>283,266,091</u>
Depreciation				
At 1 October 2023	78,436,954	20,740,994	50,795,472	149,973,420
Charge for the year	5,114,507	560,360	1,850,520	7,525,387
Disposals in year	-	(462,104)	(1,643,400)	(2,105,504)
At 30 September 2024	<u>83,551,461</u>	<u>20,839,250</u>	<u>51,002,592</u>	<u>155,393,303</u>
Net book value				
At 30 September 2023	<u>109,704,022</u>	<u>1,314,316</u>	<u>3,580,578</u>	<u>114,598,916</u>
At 30 September 2024	<u>105,941,270</u>	<u>5,887,928</u>	<u>16,043,590</u>	<u>127,872,788</u>

€8.0m (2023: €6.6m) included in land and buildings, relates to an asset under construction as part of the lands acquired at Clonliffe College. Once construction is complete, this asset will be transferred to investment properties.

(b) Company	Land and Buildings	Machinery, Fixtures and fittings	Total
	€	€	€
Cost			
At 1 October 2023	178,451,061	54,376,053	232,827,114
Additions in year	10,000,000	14,261,582	24,261,582
Disposals in year	-	(1,643,400)	(1,643,400)
At 30 September 2024	<u>188,451,061</u>	<u>66,994,235</u>	<u>255,445,296</u>
Depreciation			
At 1 October 2023	77,587,908	50,795,472	128,383,380
Charge for the year	5,032,642	1,850,520	6,883,162
Disposals in year	-	(1,643,400)	(1,643,400)
At 30 September 2024	<u>82,620,550</u>	<u>51,002,592</u>	<u>133,623,142</u>
Net book value			
At 30 September 2023	<u>100,863,153</u>	<u>3,580,581</u>	<u>104,443,734</u>
At 30 September 2024	<u>105,830,511</u>	<u>15,991,643</u>	<u>121,822,154</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

13. Investment Property – Group

Investment
Property
€

At 1 October 2023	51,170,000
Fair value movement	1,830,000
At 30 September 2024	<u>53,000,000</u>

At 1 October 2023	51,170,000
At 30 September 2024	<u>53,000,000</u>

14. Financial assets

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
At 1 October	19,999,807	-	19,999,807	-
Redemptions	(15,400,570)	-	(15,400,570)	-
Additions	400,570	20,000,000	400,570	20,000,000
Fair value movement	158,861	(193)	158,861	(193)
At 30 September	<u>5,158,668</u>	<u>19,999,807</u>	<u>5,158,668</u>	<u>19,999,807</u>

The average interest rate of these bonds is 3.5% and the bonds will be held over a terms of 3 months.

15. Debtors – amounts falling due within one year

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Trade receivables and prepayments	7,685,722	7,259,944	3,795,649	4,714,280
Corporation tax	45,623	-	-	-
VAT	657,296	853	-	-
Related party balances	361,708	633,054	342,349	600,526
	<u>8,750,349</u>	<u>7,893,851</u>	<u>4,137,998</u>	<u>5,314,806</u>

Trade receivables are shown net of impairment in respect of doubtful debts. Related party balances are repayable on demand.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**16. Debtors – amounts falling due after one year**

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Trade receivables	4,165,642	5,919,447	4,165,642	5,919,447
Related party balances	553,506	994,661	19,861,680	21,647,191
	<u>4,719,148</u>	<u>6,914,108</u>	<u>24,027,322</u>	<u>27,566,638</u>

17. Inventory

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Work in Progress	<u>1,156,924</u>	<u>719,825</u>	<u>-</u>	<u>-</u>

Work in Progress represents:

Pitch turf of €1,156,924 (2023: €719,825) is held at the stadium pitch farm.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

18. Payables – amounts falling due within one year

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Trade payables and accruals	7,799,875	6,722,650	4,927,720	4,933,244
Deferred term ticket revenue	12,179,669	13,520,908	12,179,669	13,520,908
Deferred income	9,014,331	13,298,329	3,600,000	4,887,500
Related party balances	16,443,688	14,187,359	20,388,594	17,760,137
Bank loan	-	1,000,000	-	-
Deferred capital grant	1,390,884	1,390,884	1,390,884	1,390,884
Taxes	174,824	2,436,680	122,716	125,089
	<u>47,003,271</u>	<u>52,556,810</u>	<u>42,609,583</u>	<u>42,617,762</u>

The repayment terms of trade payables vary between on demand and ninety days. No interest is payable on trade payables. Related party balances are repayable upon demand.

The terms of the accruals are based on the underlying contracts.

Other amounts included within payables not covered by specific note disclosures are unsecured, interest free and repayable on demand.

Trade payables includes an amount of €1.7m (2023: €3.3m) owed to premium and suite customers in relation to compensation for the pandemic disruption to the stadium event calendar.

Included in deferred income is an amount of €3.9m (2023: €6.0m) received in advance relating to concert and rugby ticket sales. These events will take place in 2025 and the Group will incur a commensurate expense which will be payable to the event promoters.

(a) Other creditors including tax and social insurance comprise:

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Corporation tax	51,347	1,910,669	-	-
PAYE	61,639	42,490	61,639	42,490
PRSI	50,272	33,130	50,272	33,130
Other taxation	11,566	450,391	10,805	49,469
	<u>174,824</u>	<u>2,436,680</u>	<u>122,716</u>	<u>125,089</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**19. Payables - amounts falling due after one year**

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Deferred term ticket revenue	22,533,589	29,294,210	22,533,589	29,294,210
Deferred capital grant	12,633,865	14,024,749	12,633,865	14,024,749
	<u>35,167,454</u>	<u>43,318,959</u>	<u>35,167,454</u>	<u>43,318,959</u>

20. Deferred tax - Group

	As at 30 September 2024 €	As at 30 September 2023 €
At 1 October	7,217,100	8,116,350
Movement for the year	603,900	(899,250)
At 30 September	<u>7,821,000</u>	<u>7,217,100</u>

21. Operating lease

The Group has leased the Croke Park Hotel to a third-party operator on a long-term contract until 2039. It is expected that income of €9.7m will be generated over the next 5 years.

22. Deferred term ticket revenue

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
At beginning of year	42,815,118	42,779,720	42,815,118	42,779,720
Subscriptions during year	6,792,790	15,073,655	6,792,790	15,073,655
	<u>49,607,908</u>	<u>57,853,375</u>	<u>49,607,908</u>	<u>57,853,375</u>
Transfer to statement of income and retained earnings	<u>(14,894,650)</u>	<u>(15,038,257)</u>	<u>(14,894,650)</u>	<u>(15,038,257)</u>
At end of year	<u>34,713,258</u>	<u>42,815,118</u>	<u>34,713,258</u>	<u>42,815,118</u>
Shown within:				
Amounts due within one year	12,179,669	13,520,908	12,179,669	13,520,908
Amounts due after one year	22,533,589	29,294,210	22,533,589	29,294,210
	<u>34,713,258</u>	<u>42,815,118</u>	<u>34,713,258</u>	<u>42,815,118</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**23. Cash and bank balances**

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Cash in bank and on hand	<u>20,694,169</u>	<u>28,443,013</u>	<u>18,759,157</u>	<u>12,362,976</u>

24. Ultimate controlling party

The Group's ultimate parent and controlling party is Ard Chomhairle (Cumann Lúthchleas Gael Central Council), which is the largest Group to consolidate these financial statements. Copies of Ard Chomhairle's consolidated financial statements can be obtained from Páirc an Chrócaigh, Baile Átha Cliath 3.

25. Related party transactions

Transactions between the Group and Ard Chomhairle resulted in a net expense amounting to €7,362,495 (2023: €6,388,977). The Group and Ard Chomhairle are subject to common control.

The Group and Musaem Chumann Lúthchleas Gael CTR are related by way of common directors. PCT received net repayment of €475,879 (2023: €125,816) from Musaem Chumann Lúthchleas Gael CTR during the year.

The Group and GaaGo Media Ltd. are related by way of common directors. The Company received a net repayment of €33,293 (2023: net funding of €24,641) from GaaGo Media Ltd. during the year.

The Company has availed of the exemption contained within Section 33.11 of FRS 102 in respect of disclosure of transactions with entities within the PCT Group.

The following balances were outstanding with related parties at the year end:

Amounts receivable/(payable to) from related parties	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Ard Chomhairle	(16,365,140)	(14,119,296)	(16,384,499)	(14,151,777)
Other PCT Subsidiaries	-	-	15,866,836	17,589,800
Musaem CLG CTR	627,202	1,095,206	73,696	549,575
Le Cheile Promotions Ltd.	8,302	26,357	8,352	26,310
GAAGo Media Ltd.	(9,251)	24,642	(9,251)	24,642
National Handball and Croke Park Community Centre Ltd.	<u>210,413</u>	<u>413,447</u>	<u>260,301</u>	<u>449,030</u>

A declared distribution of €16,000,000 has been made to Cumann Lúthchleas Gael Central Council in relation to the year ended 30 September 2024 (2023: €15,000,000).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

26. Commitments

(a) Capital commitments

At 30 September 2024, capital commitments of €2m existed in relation to the refurbishment project at Croke Park Stadium and €35.4m existed in relation to the construction of a new hotel property.

Additionally, capital commitments of €3.2m existed in relation to a contract entered into with Dublin City Council regarding the development of community lands and facilities on the Croke Villas site. This site is adjacent to the Cusack stand side of the stadium. The payment of the committed amount is subject to certain terms and conditions.

(b) Operational commitments

State grants in the amount of €63.5m are repayable under certain circumstances.

(c) Section 357 Guarantee

In accordance with section 357 of the Companies Act 2014, the subsidiary companies, as listed in the Directors' Report, are exempt from the requirement to prepare and file individual financial statements for the year ended 30 September 2024. The Parent Company has provided a guarantee, which remains in force for the financial year ended 30 September 2024 and until further notice, for all liabilities due by the subsidiary companies, should they not be able to meet them. Consequently, the individual financial statements of these subsidiaries have not been separately prepared and presented in this annual report.

27. Contingent Liabilities

- (a) The Company is party to a loan agreement with Bank of Ireland, Cork County Board and Páirc Uí Chaoimh CTR, regarding the financing of the redevelopment of Páirc Uí Chaoimh Stadium, Cork. A liability to Bank of Ireland of €19.2m (2023: €20.2m) has been recognised by Cork County Board as at 30 September 2024. The borrowings are secured by a negative pledge in respect of all the assets of Cork County Board and Páirc Uí Chaoimh CTR and an assignment of grant funding. The directors do not anticipate that any deficit will be incurred by Páirc an Chrócaigh CTR as a result of this loan agreement.
- (b) As part of a concessionaire agreement with a service provider, the concessionaire has agreed to invest €5.5m in the food and beverage infrastructure of the stadium. In the event that the concessionaire contract is terminated before the end of the contracted term, the Group will be liable to repay the unamortised element of the investment. As at 30 September 2024, the unamortised element of the investment was €4.7m.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

28. Financial instruments

The analysis of the carrying amounts of the financial instruments of the Group and Company required under section 11 of FRS 102 is as follows:

	As at 30 September 2024 Group €	As at 30 September 2023 Group €	As at 30 September 2024 Company €	As at 30 September 2023 Company €
Financial assets that are equity instruments measured at cost less impairment				
Investment in subsidiaries	<u>2</u>	<u>2</u>	<u>330,854</u>	<u>330,854</u>
Financial assets that are debt instruments measured at amortised cost				
Trade receivables	11,333,656	12,728,822	7,598,686	10,246,502
Related party receivables	915,214	1,627,715	20,204,029	22,247,717
Cash and cash equivalents	20,694,169	28,443,013	18,759,157	12,362,976
Government bonds*	<u>5,158,668</u>	<u>19,999,807</u>	<u>5,158,668</u>	<u>19,999,807</u>
*Measured at fair value through Statement of Income and Retained Earnings				
Financial liabilities measured at amortised cost				
Trade payables and accruals	7,799,875	6,722,650	4,927,720	4,933,244
Bank loan	-	1,000,000	-	-
Related party payables	<u>16,443,688</u>	<u>14,187,359</u>	<u>20,388,594</u>	<u>17,760,137</u>

29. Events since the balance sheet date

There have been no significant events between the balance sheet date and the date of approval of these financial statements.

30. Approval of financial statements

The financial statements were approved on 5 February 2025.

Cumann Lúthchleas Gael

Other Information Tables

Year Ended 30 September 2024





PAYMENTS TO COUNTIES AND PROVINCES 2024

	Rent	Basic Distribution	County Support Grant	Competition Distribution	Team & Player Expenses	Games Development	Capital Grants	Total Outlay
	€	€	€	€	€	€	€	€
ULSTER	-	365,000	-	-	-	401,112	5,052,824	5,818,936
CONNACHT	-	615,000	-	-	-	146,144	689,000	1,450,144
MUNSTER	-	365,000	-	-	-	136,000	1,208,500	1,709,500
LEINSTER	-	365,000	-	-	-	289,419	1,403,300	2,057,719
BRITAIN	-	65,000	-	-	-	343,881	-	408,881
ANTRIM	20,959	217,500	30,000	83,729	137,887	248,740	14,000	752,815
ARMAGH	64,397	217,500	-	136,010	347,807	271,316	620,000	1,657,030
CARLOW	11,550	217,500	30,000	59,529	130,568	238,943	160,000	848,090
CAVAN	58,106	217,500	-	85,204	105,338	229,363	150,000	845,511
CLARE	58,206	215,000	-	131,923	315,140	372,115	189,684	1,282,068
CORK	85,999	215,000	-	186,092	358,018	760,424	-	1,605,533
DERRY	83,457	225,000	-	193,880	164,323	265,183	150,000	1,081,843
DONEGAL	63,955	220,000	30,000	138,955	227,642	312,130	-	992,682
DOWN	33,873	217,500	-	81,569	271,841	236,527	-	841,310
DUBLIN	13,600	222,500	-	229,995	108,286	1,189,287	150,000	1,913,668
FERMANAGH	20,280	217,500	-	54,289	182,596	197,116	-	671,781
GALWAY	88,725	222,500	-	154,462	368,866	541,176	3,917	1,379,646
KERRY	91,305	222,500	-	176,931	196,341	480,259	9,131	1,176,467
KILDARE	22,042	220,000	-	69,769	161,395	389,001	1,100,000	1,962,207
KILKENNY	85,215	217,500	-	149,568	72,883	279,702	4,438	809,306
LANCASHIRE	35,962	60,000	-	75,236	122,521	-	-	293,719
LAOIS	14,444	222,500	-	54,289	360,327	303,153	55,365	1,010,078

PAYMENTS TO COUNTIES AND PROVINCES 2024

	Rent	Basic Distribution	County Support Grant	Competition Distribution	Team & Player Expenses	Games Development	Capital Grants	Total Outlay
	€	€	€	€	€	€	€	€
LEITRIM	13,064	222,500	60,000	82,889	135,895	227,994	288,561	1,030,903
LIMERICK	44,069	220,000	-	97,267	126,616	406,049	444,117	1,338,118
LONDON	9,000	222,500	-	180,289	252,593	-	-	664,382
LONGFORD	22,605	222,500	60,000	54,289	163,412	232,095	700,000	1,454,901
LOUTH	41,031	222,500	-	82,293	105,399	312,827	25,181	789,231
MAYO	123,019	220,000	-	169,155	157,606	354,253	-	1,024,033
MEATH	60,747	222,500	-	114,638	124,009	440,768	372,240	1,334,902
MONAGHAN	49,300	217,500	-	74,385	129,867	217,055	-	688,107
NEW YORK	-	105,000	-	-	140,000	-	-	245,000
OFFALY	56,105	225,000	-	59,649	239,216	273,824	-	853,794
ROSCOMMON	83,713	222,500	-	90,844	194,241	293,587	300,000	1,184,885
SLIGO	31,816	220,000	70,000	59,649	172,956	273,412	120,000	947,833
TIPPERARY	166,048	225,000	-	98,504	144,268	396,852	3,326	1,033,998
TYRONE	47,162	222,500	-	112,946	144,147	220,729	250,000	997,484
WARWICKSHIRE	4,000	35,000	-	93,236	107,861	20,000	-	260,097
WATERFORD	29,177	220,000	30,000	79,433	104,162	289,650	82,552	834,974
WESTMEATH	26,172	222,500	-	64,889	141,465	306,086	29,000	790,112
WEXFORD	32,350	220,000	-	93,799	136,752	328,845	253,307	1,065,053
WICKLOW	9,595	220,000	40,000	93,669	156,243	280,518	-	800,025
CROKE PARK	7,829,986	-	-	-	-	-	-	7,829,986
OVERSEAS	-	330,000	-	-	-	853,068	-	1,183,068
TOTAL	9,531,034	9,580,000	350,000	3,763,253	6,508,487	13,358,603	13,828,443	56,919,820

NET INCOME FROM COMPETITIONS FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Gate Receipts	Match Day and Competition Costs	GAA Injury Benefit Fund & Insurance	Team Expenses / Comp Distributions	Net Income / Cost
	€	€	€	€	€
FOOTBALL CHAMPIONSHIP	17,922,131	4,633,555	407,795	769,000	12,111,781
HURLING CHAMPIONSHIP	12,355,824	3,387,409	90,234	471,000	8,407,181
ALLIANZ FOOTBALL LEAGUE	4,628,191	1,943,455	421,684	2,263,052	-
ALLIANZ HURLING LEAGUE	1,989,142	289,124	199,817	1,500,201	-
U20 FOOTBALL	70,497	18,376	4,230	24,000	23,891
U20 HURLING	432,869	79,542	25,972	16,000	311,354
MINOR FOOTBALL	87,029	25,260	5,222	72,000	(15,452)
MINOR HURLING	195,710	33,074	11,743	28,000	122,893
TAILTEANN CUP	357,078	126,841	21,425	673,000	(464,188)
JOE MCDONAGH CUP	220,107	33,758	13,206	374,000	(200,856)
CHRISTY RING CUP	40,282	43,803	2,417	255,000	(260,938)

NET INCOME FROM COMPETITIONS FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Gate Receipts	Match Day and Competition Costs	GAA Injury Benefit Fund & Insurance	Team Expenses / Comp Distributions	Net Income / Cost
	€	€	€	€	€
NICKEY RACKARD CUP	4,317	31,278	259	150,000	(177,220)
LORY MEAGHER CUP	2,167	37,911	130	274,000	(309,874)
U21 B HURLING	-	3,593	-	12,000	(15,593)
JUNIOR FOOTBALL CHAMPIONSHIP	-	16,880	-	135,000	(151,880)
SENIOR CLUB CHAMPIONSHIPS	432,750	110,658	25,965	237,000	59,127
INTERMEDIATE CLUB CHAMPIONSHIPS	85,746	38,451	5,145	65,120	(22,970)
JUNIOR CLUB CHAMPIONSHIPS	80,987	43,240	4,830	104,080	(71,163)
COMHAIRLE ARD OIDEACHAIS	17,255	45,502	-	-	(28,247)
COMHAIRE IAR BHUNSCOILEANNA	104,390	37,581	-	76,868	(10,059)
OTHER *	113,823	211,294	-	-	(97,471)
TOTAL	39,140,295	11,190,584	1,240,073	7,499,321	19,210,317

* Rounders, Agricultural Colleges, Interfirms, Handball

Cumann Lúthchleas Gael Other Information Tables - Year Ended 30 September 2024

TEAM REGISTRATIONS - YEAR ENDED 2024

County	Adult Football	Adult Hurling	U20 Football	U20 Hurling	Youth Football	Youth Hurling	Total Adult	Total U20	Total Youth	Total Teams
ANTRIM	64	51	18	11	218	165	115	29	383	527
ARMAGH	70	10	13	1	254	45	80	14	299	393
CARLOW	41	18	15	9	133	74	59	24	207	290
CAVAN	69	4	25	1	266	19	73	26	285	384
CLARE	61	85	24	35	201	296	146	59	497	702
CORK	250	220	95	68	1,180	1,023	470	163	2,203	2,836
DERRY	61	10	6	1	222	69	71	7	291	369
DONEGAL	77	14	32	6	307	68	91	38	375	504
DOWN	83	22	14	2	272	82	105	16	354	475
DUBLIN	196	134	33	23	846	654	330	56	1,500	1,886
FERMANAGH	41	5	1	1	116	26	46	2	142	190
GALWAY	113	119	2	36	495	459	232	38	954	1,224
KERRY	111	27	16	7	382	106	138	23	488	649
KILDARE	103	31	15	8	527	259	134	23	786	943
KILKENNY	28	108	0	36	85	312	136	36	397	569
LAOIS	71	56	20	17	142	134	127	37	276	440
LEITRIM	47	3	16	1	120	13	50	17	133	200
LIMERICK	68	95	33	35	371	402	163	68	773	1,004
LONGFORD	37	5	10	0	167	31	42	10	198	250
LOUTH	72	4	13	1	417	52	76	14	469	559
MAYO	82	14	25	3	480	67	96	28	547	671
MEATH	104	43	28	16	433	164	147	44	597	788
MONAGHAN	63	8	1	1	210	37	71	2	247	320
OFFALY	61	51	14	14	131	143	112	28	274	414
ROSCOMMON	58	11	18	5	154	41	69	23	195	287
SLIGO	43	7	18	1	166	59	50	19	225	294
TIPPERARY	77	140	39	55	438	511	217	94	949	1,260
TYRONE	97	5	7	0	321	39	102	7	360	469
WATERFORD	64	82	23	29	296	355	146	52	651	849
WESTMEATH	60	32	17	11	217	101	92	28	318	438
WEXFORD	81	87	33	32	306	309	168	65	615	848
WICKLOW	70	25	2	2	249	102	95	4	351	450
TOTAL	2,523	1,526	626	468	10,122	6,217	4049	1,094	16,339	21,482

GAA INJURY BENEFIT FUND- INJURY SUMMARY REPORT OCTOBER 2023 - SEPTEMBER 2024

INJURY	ADULT FOOTBALL	YOUTH FOOTBALL	ADULT HURLING	YOUTH HURLING	TOTAL
ABDOMINAL	45	3	23	1	72
ANKLE	427	50	196	19	692
ARM	68	19	23	7	117
BACK	162	46	77	5	290
CHEST	13	1	5	2	21
COLLAR BONE	87	31	33	17	168
EAR	1	1	9	3	14
ELBOW	23	10	23	3	59
EYE	10	3	2	1	16
FACIAL	35	11	17	2	65
FINGER	113	41	104	26	284
FOOT	94	13	34	4	145
HAND	103	18	121	16	258
HEAD	70	33	44	12	159
HEART/ANGINA/ RESPIRATORY	1	0	2	0	3
HIP	192	34	64	9	299
INTERNAL ORGAN	9	0	1	2	12
JAW	29	3	10	3	45
KNEE	1,393	242	538	74	2,247
LEG	494	55	197	16	762
NECK	11	2	9	2	24
NOSE	34	13	7	0	54
RIB	20	1	10	2	33
SHOULDER	426	58	175	25	684
TEETH	99	60	67	25	251
TESTICLES	8	1	12	4	25
THIGH	409	32	109	5	555
THUMB	36	6	59	16	117
TOE	10	1	5	1	17
WRIST	71	37	36	13	157
TOTAL	4493	825	2,012	315	7,645

INJURY SUMMARY REPORT SPLIT BY PROVINCE

CONNACHT	1,062
LEINSTER	2,471
MUNSTER	1,946
ULSTER	2,166
TOTAL	7,645



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AN CHOMHDHÁIL BHLIANTÚIL 2025

TUARASCÁIL AN
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CUNTAIS AIRGID 2024

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