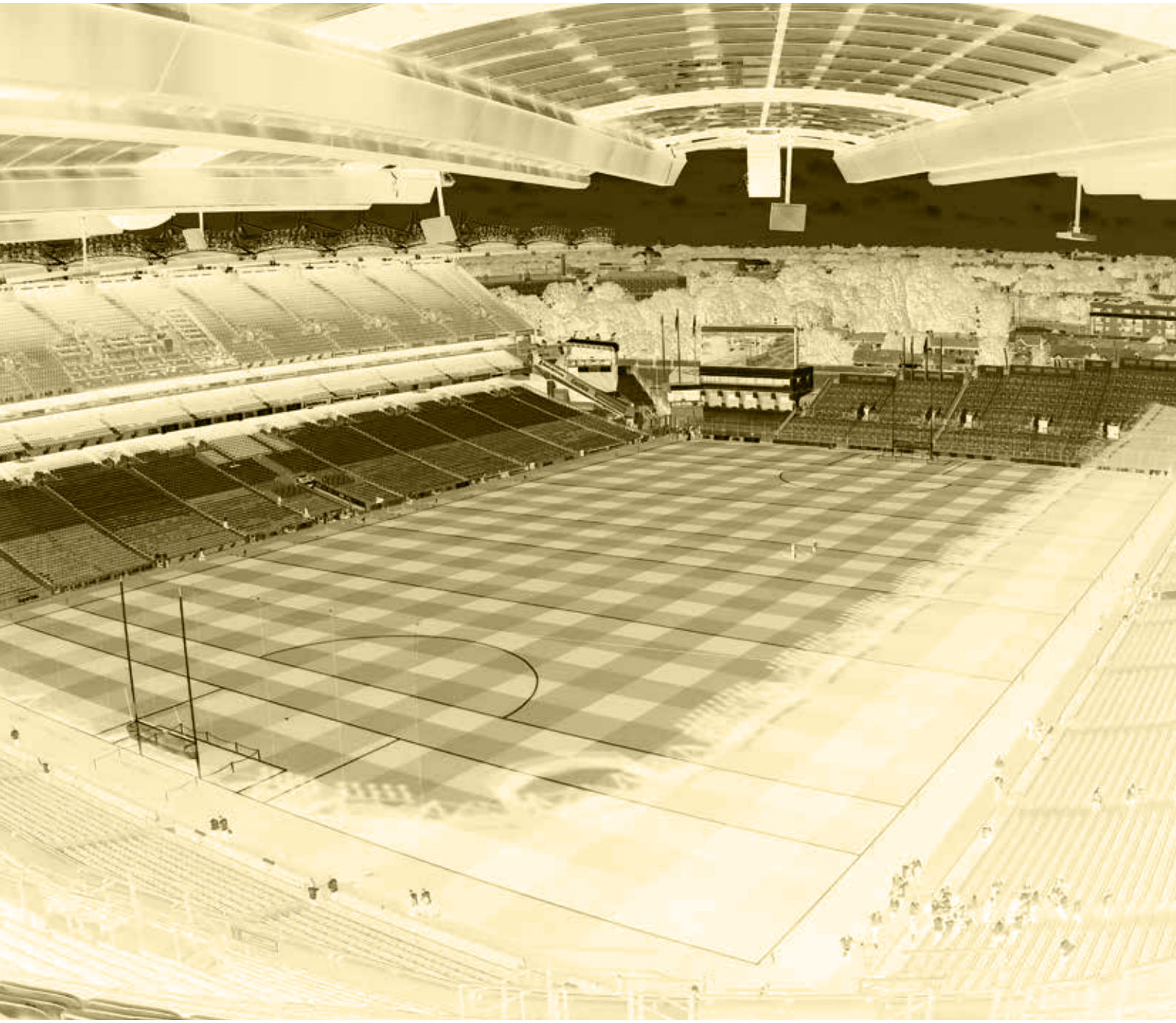
AN CHOMHDHÁIL BHLIANTÚIL 2022

2021 TUARASCÁIL AN ARD-STIÚRTHÓRA AGUS CUNTAIS AIRGID



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AN CHOMHDHÁIL BHLIANTÚIL 2022

AN CLÁR 4

STANDING ORDERS 5

TUARASCÁIL AN ARD-STIÚRTHÓRA 6

REVIEW OF THE YEAR

IOMÁINT: LIMERICK SHAKE HANDS WITH HISTORY IN 2021 44

PEIL: TYRONE'S REMARKABLE RETURN 48

HURLING FINALS RESULTS 54

HURLING CHAMPIONSHIP RESULTS 56

FOOTBALL FINALS RESULTS 62

FOOTBALL CHAMPIONSHIP RESULTS 64

FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 30 SEPTEMBER 2021 66

THANKS TO OUR SPONSORS 198

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Cumann
Iarla
Gael

CONGRESS 2022
AN CLÁR

AN SATHARN, 26Ú FEABHRA 2022

9.00am	Registration
9.30am	Cruinniú Ard Chomhairle
10.30am	Opening of Congress Adoption of Minutes & Standing Orders
10.40am	Tuarascáil an Ard-Stiúrthóra
11.10am	Adoption of Accounts
11.40am	Consideration of Motions
12.30pm	Óráid an Uachtaráin
1.00pm	Lón
2.00pm	Resumption of Congress/consideration of remaining Motions
5.00pm	Conclusion of Congress
5.15pm	Cruinniú Ard Chomhairle

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 Uachtarán 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 Uachtarán, 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 two thirds 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 has been quite a year. Unfortunately for the second successive year our affairs, and our lives, were overshadowed by the Covid pandemic. The Association, and the wider world, may still have been mired in Covid, but our 2021 felt different in a lot of respects from the one that preceded it.

The shock of the initial impact in March 2020 was replaced by the weary grind of sustained restrictions in 2021. Intermittent intervals of hope that things might be about to improve were successively dashed. In the midst of it all the GAA again proved resilient. We were careful and cautious, but we played such competitions and matches as we could. We kept our members and patrons safe, and as the year closed we began to re-emerge.

Such was the pace of change that, now, as we get reaccustomed to training, playing and watching matches in normal circumstances the bleakest days of last year already seem quite distant. And that's welcome. It's surprising how quickly we can get back to the familiar routines and patterns of life and of the GAA. As we do that we won't dwell unnecessarily on recent travails, but we will acknowledge instead that there were many things to take pleasure and pride in during the GAA's 2021.

- Yet again our clubs were to the forefront of voluntary efforts and community support
- Our safety protocols were well thought out, well communicated, and well observed
- When circumstances demanded, we were agile enough to change the shape and format of the season in order to get playing
- We enjoyed memorable inter-county championships and the gradual return of spectators
- The club game prospered with increased teams fielding at all levels
- We saw the return of the All-Ireland Club Championships
- Yet again we all embraced a new way of watching games, with club matches streamed into our homes from all corners of the country
- We advanced considerably the process of reforming the inter-county football season

Despite what was going on around us, the year felt a little more orderly, and we navigated a steady course through most of what the year threw at us. Make no mistake it was still traumatic, though, and as we strive to put Covid behind us there are some things we won't forget.

We won't forget those people in the front-line services – many GAA people among them – who put our wellbeing before their own to protect and care for us and our loved ones. And we will not forget those friends and family members that we lost.

We will do some things differently, and I hope better in the years ahead and we will face whatever challenges the future might hold for us in the knowledge that the GAA can adapt and can thrive in adversity.

I will expand on each of these themes in the pages that follow.

As Breathnú Siar

OUR SECOND COVID YEAR

I sincerely hope that the Covid experience of the last two years is firmly behind us. I don't want our record and recollections of last year to be overshadowed again by that topic, and I don't want Covid to be the recurring theme of these few pages.

That said, it would be an oversight not to dwell for a short while on our recent experiences and to reflect on how we fared, and what we learned. The challenges faced by society as a whole were grave, and we felt that very acutely at times in the GAA. I think we can take some degree of solace from the fact that we have emerged intact and with renewed resolve. Not only did we acquit ourselves well in the throes of the crisis but we also – both collectively and individually – reached beyond our normal sphere to play our part in helping people, and the country, to endure.

I have mentioned this before, but it bears repeating, the GAA priorities throughout the pandemic have been

- To uphold our responsibilities with regard to public health and safety
- To play whatever part we could in assisting communities
- To uphold the standing and reputation of the Association
- To adopt a consistent approach across both jurisdictions and leave nobody behind
- To try to provide, within whatever scope we were permitted, the best playing opportunities we could for as many people as possible
- To protect as best we could the livelihoods of our employees

Assessed in that context I have to acknowledge that we did not fully meet all of these objectives at all times, but we certainly did our utmost to observe them, and I believe we succeeded for the most part. On those occasions when we fell short it was quite often due to nothing more than the sheer scale of what we faced, the pressure for instant decisions, and the unchartered waters.

Our approach throughout the crisis was one of caution. As state restrictions evolved we consistently adopted a slightly more conservative stance – we shut down earlier; restricted ourselves more comprehensively and we didn't reopen facilities, training or games at the earliest permitted opportunity. I know that this caused quite an amount of frustration within the membership at times, but it was borne simply out of caution, not lack of conviction.

On-field and off, the GAA in all its guises played its part in getting through the difficulties. 2020 for the GAA was as much about matters off the field as on. As the pandemic evolved however our focus, and what was expected of us, shifted more towards on-field matters.

Thus in 2021 our responsibility was no longer predominantly community emergency response, but to respond in perhaps a manner more familiar. That meant staging in a safe and orderly manner such activities and games as would provide a much-needed playing and spectating outlet for our members and supporters, and for the public at large. The playing season that resulted was challenging and rapidly evolving. It is worth recalling again the unique chronology of the year.

Getting back on the Field

We launched our master fixture programme for 2021 in November of 2020 with the intention of inter-county training returning in mid-January ahead of the Allianz Leagues commencing at the end of February.

As the All-Ireland inter-county championships for 2020 had only completed in mid-December, and because there were a number of outstanding club championship competitions to be completed in Counties, it was decided to allocate January and February of 2021 for that purpose.

This meant in an inter-county context, that we would be working with a reduced amount of time available for the 2021 inter-county season. For that reason, it was planned to reduce the number of games in the Allianz Football League by dividing each Division into North and South sections (guaranteeing Counties a minimum of four games in the football league), while the Allianz Hurling Leagues were planned with the intention of removing the knockout phase and retaining only the round robin aspects. For the Championships, it was planned to play qualifiers along with knockout provincial championships.

New restrictions towards the end of 2020 meant that the original intention of creating some time in the New Year for the completion of club competitions was a non-runner while in early January 2021 our Covid Advisory group advised that due to the rise in

As Breathnú Siar

infection rates and the risk of covid transmission, that it would be unsafe for inter-county teams to return to training.

At the start of February, we again considered the situation, and it was clear at that point in time that the incidence of the virus in the community would make it irresponsible for us to return in a manner that would keep players and their families safe. Again, the GAA decided to postpone the start of the season.

As it would transpire, the decision on when we would return to the playing fields was taken out of our hands when the Government informed us later in February that inter-county hurling and football were no longer included as part of the exemption being made for "elite" (albeit mainly professional) sports. This was hugely disappointing for us; we had taken an exceptionally responsible approach to our activities at all times and in 2020 (when covered by the exemption) the inter-county championships had been acknowledged as one of the things that helped "shorten the winter" for people across the country. The lack of prior notice of this change to the status of our games left a bad taste in many quarters.

In practical terms it meant that our playing fields remained idle until finally at the end of March, it was indicated that training could recommence in mid-April and competitive games at the end of May.

This presented a dilemma for our fixture makers – the time available to stage successful inter-county and club seasons had in effect been shortened by over four months. Again, our C.C.C.C stepped up to the plate and outlined their plans for an inter-county season that would run from the end of May until the end of August, with the remainder of the year dedicated solely to club activity.

The revised inter-county game programme (20 weeks in duration) managed to accommodate shortened Allianz Hurling and Football leagues, as well as the All-Ireland championships in both codes. Unfortunately for the second year running, and due largely to the ongoing travel restrictions, it wasn't practical to accommodate London and New York in the football championship or the hurlers of London, Warwickshire and Lancashire in inter-county hurling competitions. Nonetheless for those who did participate, we were able to provide a minimum of five competitive games for most Counties.

It was far from an ideal situation, but as is the wont of our Counties, coaches and players, they accepted the limited choices available to us, put their heads down and got on with things. There were probably plenty of things they could have complained about given the restrictions around training and match day attendance, but in the main, a great amount of understanding was shown by everyone involved and ultimately the 2021 seasons were completed successfully. There was of course the odd blip along the way – Tyrone's covid challenges being the most prominent – but again it was with the cooperation of all of the Counties remaining in the championship at that point in time (Kerry, Mayo and Tyrone themselves) that we managed to find a solution.

As in 2020, it was an eerie feeling watching games in deserted stadia, but as the season progressed, the crowds gradually began to return. From a starting point of "behind closed doors" at the outset of the leagues, the sight of 500 people attending games by the end of the league and bringing some atmosphere back to our games felt exhilarating. Ultimately by seasons end, and after several incremental increases in permitted attendance levels, 40,000 people watched the All-Ireland finals in person. This was something that seemed a long way off in the dark days of January, February and March.

A final word of acknowledgment is due to our Covid Advisory Group, chaired by Shay Bannon, for their constant advice and counselling. In total they issued 23 separate and detailed advice notes throughout the year for Clubs and Counties, redrafted return to play guidelines and were invaluable in our ongoing work of advising Counties and Clubs around a host of day-to-day covid-related queries.

The inter-county season that resulted was one of the most unique in our long and storied history. It was a story of endurance and perseverance, of finding a way despite myriad challenges and of triumph in the face of adversity. In many ways it mirrored the story of the GAA itself and everyone involved from players to coaches and other backroom personnel, county officers, match officials, fixture makers, game-day stewards, covid officers and supporters deserve enormous praise.

As Breathnú Siar

THE 2021 SEASON IN REVIEW

Peil

Every calendar year in the GAA throws up its own subplots and back stories on the fields of play, reminding us of the most important element of the organisation – namely the staging of games at every level. Our inter-county footballers gave us a year to remember.

Championship 2020 had served up a fairy-tale romance with both Tipperary and Cavan ending long provincial droughts, but both were brought back down to earth with a bang in their respective campaigns as defending champions, surrendering their titles at the first hurdle. For Cavan it was Tyrone who called time on their reign in Ulster, while Tipperary bowed out to Kerry on the Munster circuit.

The straight knockout scenario was particularly cruel on these counties and hopefully it will be the last time we have to countenance such a competition structure.

If Tyrone's dethroning of Cavan wasn't enough on its own to make people sit up and take notice of their intent under the new management duo of renowned former players Brian Dooher and Fergal Logan, their impressive win over Donegal at the next stage sufficed in that regard.

It was Monaghan who would provide them with provincial final opposition after their own high scoring thrilling semi-final success over Armagh. Even at this juncture, the perils of Covid were something that Tyrone had to contend with, but contend they did to squeeze home with a point to spare over their neighbours and old rivals in an Ulster final played in Croke Park.

Down South, Kerry's progress was only beginning with the stripping of Tipperary's title and their one-sided Munster final win over Cork served as a reminder of the attacking potential of the team.

Elsewhere, Mayo's stranglehold on Connacht was underlined with comfortable wins over both Sligo and Leitrim before a strong second-half showing against Galway – again at Croke Park – saw them account for a team that had asked plenty of questions of the defending provincial champions in the opening period.

In the remaining province a frequently mooted question was once again posed – could anyone defeat all-conquering Dublin for the first time since Meath's victory against them in 2010?

Not for the first time in recent seasons, Kildare and Meath took the challenge to a Dublin team chasing a remarkable seventh consecutive All-Ireland championship success. A brave second-half display from Meath saw them haul Dublin back in their semi-final clash and Kildare beat Offaly to book their final ticket. Despite a glorious individual second half goal from Daniel Flynn, Dublin prevailed, but not with the cushion of previous years – perhaps offering the contenders hope.

After the delay to the Kerry v Tyrone semi-final, it was Dublin and Mayo who met first - renewing one of the great rivalries of Gaelic football and on a wet night in Croke Park, their offering did not disappoint.

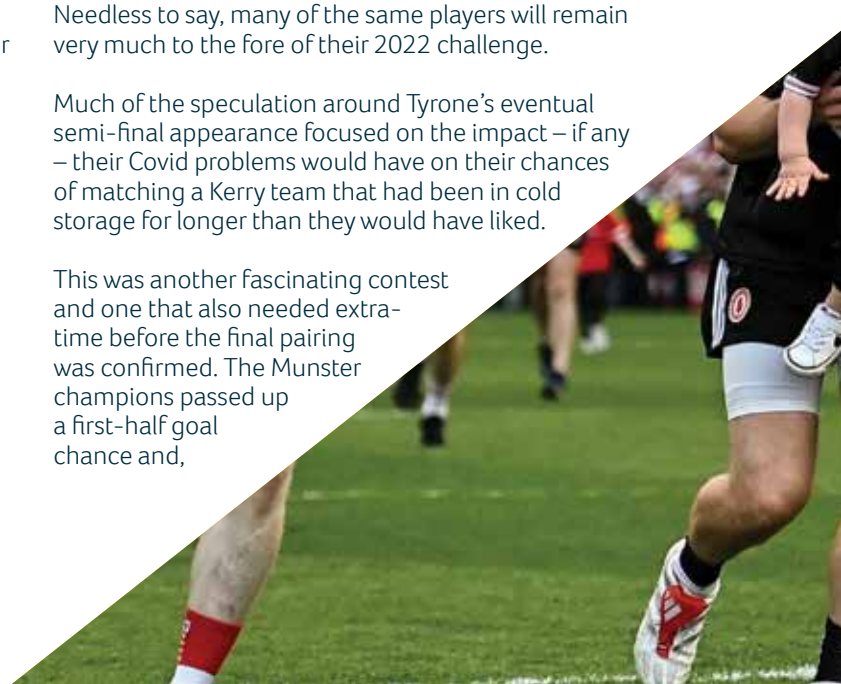
A one-sided first-half dominated by the defending All-Ireland champions suggested that another final appearance was in the offing - but that was before Mayo rallied and did what Mayo do so well in fighting against the odds. Some memorable interventions from Diarmuid O'Connor and Rob Hennelly forced the game into extra-time where Mayo's edge in reserves saw them hold on and finally end Dublin's reign.

And what a reign it was too. Space prevents me from waxing lyrical about the heights they reached over a remarkable six-year period and the standards set by some of the greatest players to play the game.

Needless to say, many of the same players will remain very much to the fore of their 2022 challenge.

Much of the speculation around Tyrone's eventual semi-final appearance focused on the impact – if any – their Covid problems would have on their chances of matching a Kerry team that had been in cold storage for longer than they would have liked.

This was another fascinating contest and one that also needed extra-time before the final pairing was confirmed. The Munster champions passed up a first-half goal chance and,



Ag Breathnú Siar

on a day when Tyrone would once again use their bench to perfection to score three of their own, this contrast proved stark. Cathal McShane, Conor Meyler and Tiernan McCann inflicted the damage and in a dramatic finale, Tyrone hung on by a point on an afternoon when Seán O'Shea and David Clifford reminded us of the talents they are.

A first ever senior final meeting of Mayo and Tyrone followed as we welcomed 41,150 supporters to Croke Park for a final occasion that at least resembled the days we have all grown to love – thankfully incomparable to what went before 12 months previously.

Tyrone, with a renewed sense of vigour and with Covid firmly in their rear-view mirror, went after a possible fourth title from the off and once again the importance of goals was impossible to ignore.

While Mayo's Ryan O'Donoghue missed a penalty, Tyrone pounced for goals from Darren McCurry and Cathal McShane and a polished and confident second-half showing was enough to seal a fourth All-Ireland success and the extension of Mayo's long wait for a reacquaintance with the Sam Maguire Cup.

Determination, both on and off the field, was a hallmark of Tyrone's success and the impact of their new management on the panel as a whole was striking.

Tyrone's senior success wasn't the only football final to captivate over the course of the year. In the EirGrid U20 Championship Offaly's dashing brand of football energised and mobilised a county in a way that was impossible to ignore. The one goal final win over Roscommon came after an open and entertaining game and the huge Offaly crowd in Croke Park that day pointed to better days ahead for the county.

Similarly, Meath and Tyrone played out a hugely entertaining Electric Ireland All-Ireland minor final before the Leinster champions held their nerve to get the job done by the slenderest of margins. All of this happened after we had first completed the 2020 campaigns. In July, Derry saw off Kerry in a dramatic 2020 decider by 2-12 to 1-14 for a first Oak Leaf crown at the grade since 2002.

As Breathnú Siar

Iomáint

For all the disruption caused by Covid to the hurling championship of 2020, there was no disguising the quality that Limerick had displayed en route to their second title in three years and the chasm they had opened between themselves and the rest of the chasing pack.

In truth, very little happened over the course of the 2021 calendar year to challenge that assertion, and if anything, their displays added to the theory that we are witnessing one of the great teams of the modern era.

Unlike the football championship, the format for the 2021 hurling championship once again provided the safety net of the pre-2018 qualifier structure owing to fewer teams being involved in the Liam MacCarthy competition. Given the standards set by the reigning champions, much of the early season speculation focused on whether anyone would step up and challenge Limerick's mantle and if so, who was most likely to take on the challenge?

Might Waterford bounce back and go one step further than the previous year when they lost out to Limerick in the final? Or would someone else emerge from the shadows and make a dent in Limerick's burgeoning reputation?

Clare claimed the first scalp of the Munster championship after accounting for Waterford in Thurles to advance to a date with Tipperary in Limerick, at which juncture their provincial aspirations ended. On the other side, Limerick found their stride in Thurles to hold off the Cork challenge in a pairing we would see again before year end.

If we required an early season indication about where Limerick's challenge stood, we received it in a memorable Munster final. In the opening period Tipperary pushed John Kiely's men onto the backfoot to lead by 10 points at the midway stage of a sun-kissed day at Páirc Uí Chaoimh – the like of which we had missed so badly in the company of spectators over the course of the pandemic.

However, an incredible second-half resurgence, powered by goals from Séamus Flanagan and Kyle Hayes, altered the direction of the contest in dramatic fashion and left no one in any doubt that Limerick remained fully tuned in to the defence of their title.

The Leinster championship offered up its own intrigue. One of the more noteworthy results was Dublin's four-point semi-final win over Galway in Croke Park on a day when they were full value for it – a match that marked Joe Canning's final appearance at a venue that he had lit up on numerous occasions.

Kilkenny edged out Wexford in a high-scoring thriller in the semi-final to set up a clash with the Dubs, and not for the first time in 2021 Covid would have a bearing on that fixture. Dublin lost four players before the throw-in and Eoghan O'Donnell to injury in the opening stages and Kilkenny seized control of the contest early to annex a 73rd provincial title.

All was not lost for defeated teams with a second chance to pursue and it was Cork and Waterford who made the most of this opportunity. Clare ended Wexford's summer before themselves falling to Cork at the next hurdle, while Waterford accounted for a Laois team who had beaten Antrim, before adding the notable scalp of Galway to their collection.

In the quarter-finals Cork's good form proved too much for Dublin, while Waterford saw off Tipperary to finalise the last four pairings. On the weekend of August 7/8, the increase in spectators permitted at games benefitted the two hurling semi-finals no end, with Croke Park brought to life despite being only a quarter full on both days. A gutsy and physical Waterford display asked questions of Limerick early on in semi-final number one, but these questions were all answered, and the champions seized control of the contest in the second-half to prevail unscathed.

The following day Cork and Kilkenny played out a fascinating duel that required extra-time before the Munster men advanced. Having been caught at the end of normal time after the concession of an Adrian Mullen goal, Kieran Kingston's team made no mistake in extra-time thanks to a Jack O'Connor strike. It was a contest that pulsed from start to finish.

And so, it all came down to an all-Munster All-Ireland final and a first ever decider involving Cork and Limerick. Given the underage buoyancy evident in Cork hurling they were entitled to decamp to the capital with hope. But no amount of minor or U20 promise could steel them for what was to come.

There have been some memorable hurling displays since the turn of the millennium.
Kilkenny's performances against Limerick and Waterford in 2007 and 2008 live long in the memory, but Limerick's 2021 offering stands tall beside any of them. A yield of 3-23 meant Limerick's first successful defence of their title was never realistically in doubt and if the ability to produce your best performances on the stage that matters most is a measure of greatness, this display spoke volumes for where this team found itself at the end of 2021.

An early Gearóid Hegarty goal set the tone and, in a half when all six starting forwards scored from play, Limerick were rampant. A fine Shane Kingston goal

As Breathnú Siar

offered Cork some early breathing space - but once Aaron Gillane scored his team's second, the contest slipped away from Cork and a remarkable second quarter salvo saw Limerick lead 3-18 to 1-11 at the interval – the third Limerick goal strike once again coming from Hegarty.

The second half did little to alter the flow of the contest and an eventual 16 point winning margin was sealed with a record scoring return in a hurling final.

Where this Limerick hurling odyssey goes from here is anyone's guess but, while we speculate on that, we should also marvel at the standards they continue to set and the ability of a special group of hurlers and coaches.

Our other hurling finals were not dominated to the same extent.

Cork's previously mentioned ongoing ascent was underlined by the delivery of no less than three titles in 2021 – via Electric Ireland minor and the U20 finals - in addition to the delayed Bord Gáis Energy U20 title from 2020. They beat Galway in both 2021 finals and Dublin in the 2020 game.

In the Joe McDonagh Cup final, Westmeath inflicted a second defeat on Kerry in two years while Offaly recorded a 0-41 tally in the Christy Ring final success over Derry.

The remaining hurling titles went to Fermanagh (Lory Meagher) who beat Cavan and Mayo (Nickey Rackard) who saw off Tyrone.

For all the disruption caused by Covid to the hurling championship of 2020 there was no disguising the quality that Limerick had displayed en route to their second title in three years and the chasm they had opened up between themselves and the rest of the chasing pack.

As Breathnú Siar

SPORT IRELAND AND GOVERNMENT SUPPORT

The GAA is very fortunate to enjoy a very productive and long-standing relationship with the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and also with Sport Ireland, and indeed Sport NI.

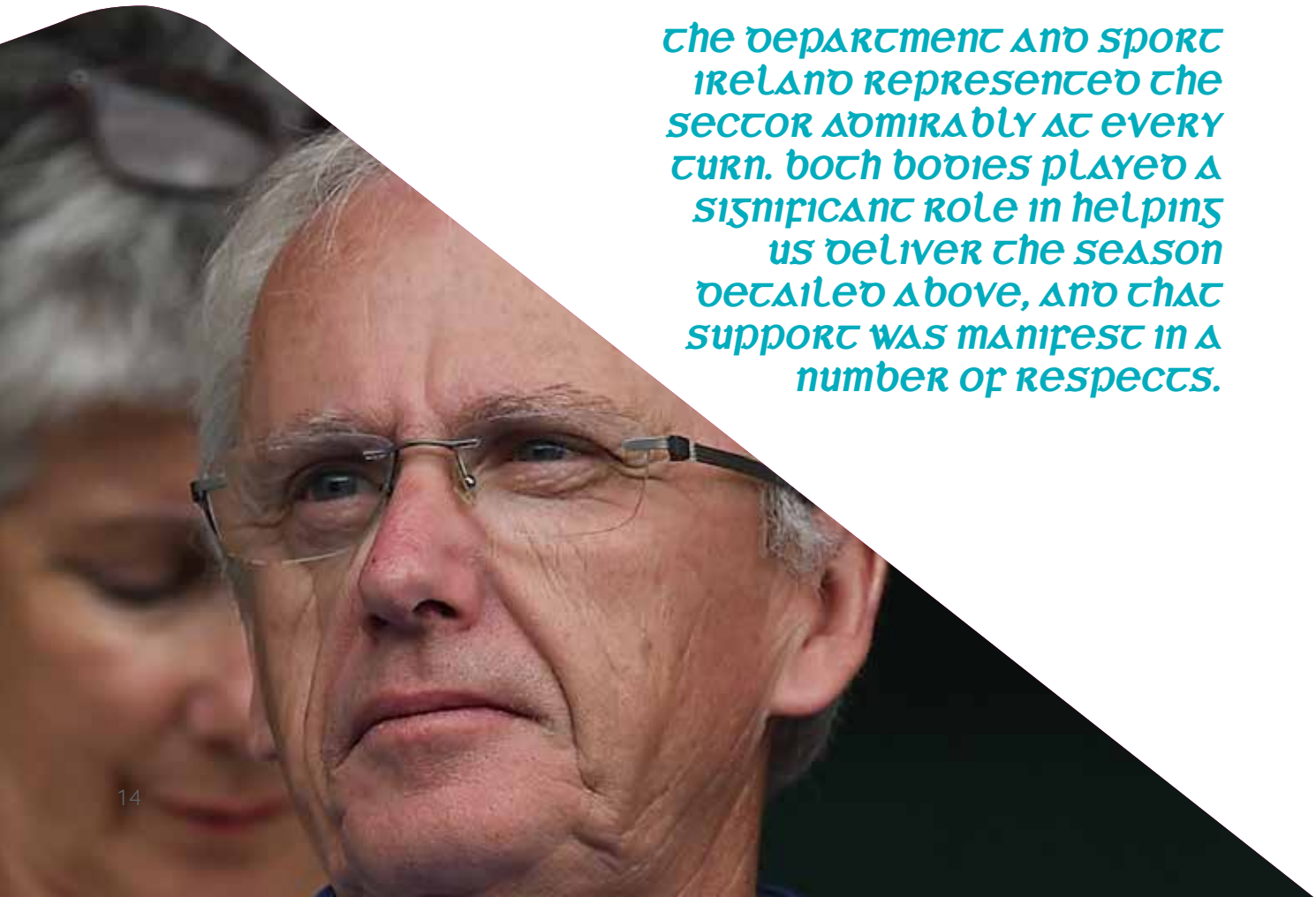
The travails of the GAA during Covid that I mention were mirrored throughout the sporting sector. The Department and Sport Ireland represented the sector admirably at every turn. Both bodies played a significant role in helping us deliver the season detailed above, and that support was manifest in a number of respects.

Their general advice and guidance proved invaluable, and both bodies fostered a collegiate approach across all sports which was vital in practical terms and also in terms of morale. Bonds were formed between sporting organisations which, I believe, will prove valuable long after the Covid crisis has subsided.

Under their auspices, a working group for the Return of Spectators to Stadia was established jointly by the GAA, FAI and IRFU in order to help the sector navigate its way back to safe spectating in our grounds. I am very grateful to that group, and chair Martin Murphy of the Aviva Stadium, for their very diligent and thorough approach and the successful outcome.

The GAA prides itself on its self-sufficiency. That is true at all levels of the organisation, from Club to Central Council. So, to find ourselves dependent upon external assistance was both unfamiliar and uncomfortable. The financial supports offered to the GAA were the lifeline that kept us stable and secure and were greatly needed and appreciated.

I wish, in particular, to thank and pay tribute to John Treacy as he completes his term as CEO of Sport Ireland. John was a most capable advocate for, and representative of, sport in general and the GAA in particular. He made an immense contribution to the sector during his term and he will be missed. I would like to extend every good wish to his successor Dr Una May as she takes up the role, and to assure her of every support from the GAA.



The Department and Sport Ireland represented the sector admirably at every turn. Both bodies played a significant role in helping us deliver the season detailed above, and that support was manifest in a number of respects.

Ár gCuid Oibre Inniu

COACHING AND GAMES DEVELOPMENT

The promotion and development of our games is the single most important activity that we undertake.

The sheer size, scale and complexity of the task developing and managing an effective games development operation cannot be underestimated. The need for games development inputs varies across county to county and from unit to unit based on their specific context, and at times, these factors are misunderstood or not considered when measuring the success of games development activities or investment.

The consultation process to deliver the Talent Academy and Player Development Report in 2019 really brought home the complex nature of games development and the varying inputs required to address local needs within the player pathway. A key recommendation here was that we review games development funding and its distribution with a view to introducing a needs-based investment model for counties.

Player Pathway

In March of 2021 the GAA, LGFA and Camogie Association formally launched our new Gaelic Games Player Pathway. This is a significant step towards greater alignment, cooperation, and collaboration with respect to programme and policy development. Already we have begun reviewing our programmes and related policies with this in mind. One such programme is Go Games. Formally brought into rule in 2010 – but in operation before that – Go Games have been the catalyst for a huge growth in participation. A concept grounded in research conducted by Mickey Whelan; its success has challenged our system above Under 13 to deliver parallel improvements to cater for the increase in numbers.

Worryingly, there is evidence of some slippage in the delivery of Go Games in recent years with a move away from the ethos, values and principles initially developed to underpin the programme. Go Games are designed to leave no one behind, and it is now time to re-engage with coaches and reinforce these values to a new generation of coaches. Enjoyment must be paramount. Winning is something for later in the pathway. We will be relaunching Go Games in the near future and rolling out workshops for coaches.

Coach Education

Staying on the theme of collaboration with the LGFA and Camogie, we finally got to launch our Introduction to Coaching Gaelic Games Course in the New Year. This will replace the old Foundation Award and will, for the first time, enable coaches from all three Associations attend the one course in their Club. Over the past number of months, more than 260 Coach Developers have undertaken upskilling training to enable the course to be rolled out this February. The Introduction to Coaching Gaelic Games Course is a first step towards providing common coach education courses as part of an overarching new coach development framework. In 2021 alone we had 365 Foundation Award Courses.

Funding

Thus, over the past 15 months, games development has been reviewing our policies, programmes-related investment and identifying against various metrics how funding has been allocated in the past. We know there has been much commentary and analysis around this area too, which is fair and reasonable, but it would be wrong for people to suggest this hasn't been on our radar.

A subgroup was established by the Central Games Development Committee and their work has been guided by a set of key principles. They recently completed a task in the development of a new needs-based investment model by devising a mechanism for the distribution of the funding using key variables. This model we believe is fair and stands up to scrutiny and is aligned to the agreed principles. The overall funding framework will be different to what went before in that it will ensure investment is needs-based, and context specific by the introduction of a benchmarking toolkit to enhance the planning process. Another feature will be a move towards a multi-annual funding approach whereby counties will be allocated a sum for four years. This, we hope, will enable improved longer-term planning.

Central to the new model will be improved governance and a newly established insights unit within games development will give us the capacity to evaluate and demonstrate to all our

key stakeholders that the increased investment – the intention is to get to €12m annually – delivers a return. The new model will bring greater ownership locally, but we also will want to see increased accountability. What we hope to have in place is a model that will deliver for each county.

There is also a different perspective in the form of a proposed funding model, based predominantly on membership proportions, which has its origins and support in a number of counties. Central Council will facilitate that debate at Congress and will determine our best course. But rest assured the future model will be different, and it will be better.

Féile na nGael

This year marked the 50th anniversary of John West Féile na nGael. While it may have been different, it is a testament to the Féile movement that more than 1100 Clubs participated, and sincere thanks are due to the county committees and Clubs throughout the country who made it happen. Thanks to stadium operations in Semple and Croke Park, we had the opportunity to do something a little bit different and special over Halloween. In Croke Park 32 teams, selected by a draw, represented their counties.

On the same day at Semple Stadium and a number of Club venues we witnessed a truly wonderful and memorable day of hurling with 24 Clubs participating. Clarinbridge from Galway ran out as overall winners, and to mark the event a plaque was unveiled to commemorate the first Féile na nGael in 1971 and its founding fathers; Iar-Uachtarán Séamus Ó Riain, Tomás Ó Baróid and Éamonn de Stafford. Éamonn was in attendance and shared with the gathered crowd memories of the very first event and how these great men brought it to where it is now.

Looking ahead to Congress, we have a motion to establish on the Club Executive the role of Coaching Officer. For many years this position has existed in many forms and for many in the role they have driven and sustained our games in the Club. Congress is a chance to reinforce what these people are doing - but also finally formalise the position, ensure games development has a voice and is at the centre of strategy within Clubs. In time, it is our wish that there will be coherence from National, Province, County to Club through this role with ongoing support and recognition provided.

Cúl Camps

The Kellogg's Cúl Camps were once again a resounding success with the measures introduced to account for public health guidelines in 2020 again benefitting our preparation and planning in 2021. More than 4,000 mentors welcomed 137,000 children to our camps. We are not resting on our laurels though…. we are currently reviewing the programme as we look at ways of involving, and thus retaining, more 11-13 year olds.

Ár gCuid Oibre Inniu

The GAA continued our partnership with TG4 in 2021 who produced and broadcast a daily Cúl Camps TV show which enabled young people to participate in Cúl Camp activity in the comfort of their own homes. That programme had 193,000 views on TG4 with 1,292 people viewing through the TG4 VOD service.

The number of children with additional needs who are participating in Kellogg's Cúl Camps continues to grow. 752 mainstream Kelloggs Cúl Camps in 2021 facilitated involvement by some 2,309 children with additional needs.

Hurling

The continued growth in hurling across the designated Táin Region was evidenced by the expansion of the Táin Óg Leagues with the addition of Under 17. When started, 26 teams first participated at Under 13 in 2018. This year we had 122 teams from across Under 13 to Under 17.

Huge credit must go to the Clubs and volunteers driving these leagues. We must strive to ensure their protection and it is essential the directive issued by Central Council seeking Counties to ensure Monday evenings are free for these games is adhered to.

All of the above illustrates the impressive scale of the work being undertaken at the moment throughout the Association. The momentum is impressive, but there are significant challenges to be faced. Rest assured that Coaching and Games Development will continue to be our single highest priority in the years ahead.

PLAYER WELFARE

The aforementioned Player Pathway sets out to place the Player and the Playing Experience at the heart of what we are, and what we do. That extends off the pitch to ensuring that our players are valued, respected and well catered for. At the pinnacle of the games, significant strides have been made in this regard in partnership with the GPA on behalf of our inter-county players. Of course, I know too, that our responsibility extends to players of all abilities, grades and codes, and we are working hard to deliver upon that.

Playing calendar

A by-product of creating more time for our club games, has been the shortening of the footprint of the inter-county calendar and the time commitments required by players to commit to it. In 2017, the average training and playing window for inter-county teams was 35 weeks. This has been reduced to 26 weeks in terms of the planned 2022 season. The reduction is in keeping with the wishes of our inter-county players as outlined in the ESRI report and should also have a positive effect on the accumulated costs of preparing inter-county teams which various commentators over the years have identified as spiraling out of control.

One further aspect of that reform is the increased availability of inter-county players for club games. Clearly this is of benefit to the Club, and all indications are that the players concerned are enjoying the experience. However, we have to take care that the playing burden does not become too onerous. I will return to that topic in the paragraphs that follow.

Sports Science

There has been a growing trend towards investment in resources for the provision of sports science supports in Counties at all levels of the games. There is currently no existing framework for the application of sports science in Gaelic games and this is something of considerable concern.

Our Sports Science Workgroup has taken up the mantle of developing policies on the oversight and delivery of sports science across areas of interest to player welfare, such as physiology and strength & conditioning, nutrition, physiotherapy, and psychology. The group also aims to produce guidelines on appropriate training loads for athletes, develop Gaelic games-specific sports science protocols, and examine ways to build data repositories through collaborations with research and academic institutes. The aim is to:

"Support healthy and holistic player development to facilitate parents, coaches and players to appropriately apply sport science in an integrated manner consistent with the values of Gaelic games."

This group will also define the roles of individuals providing support and this, together with training and education for all stakeholders, will ensure sports science delivery adheres to our vision and is in line with best practice. This work will prove extremely valuable as our games, and our thinking evolves.

Concussion

Concussion has been to the fore as a topic of concern in other sports in recent years and we must be vigilant on the part of GAA players in terms of prevention, detection, and care.

The GAA enjoys a valuable relationship with UPMC in addressing this issue.

The UPMC Concussion Network is revolutionising how concussion is approached in Ireland through education and the development of pathways to viable, standardised concussion testing and treatment. Furthermore, UPMC have now appointed several clinical leads operating in Ireland for specialist treatment for those with prolonged symptoms, and they continue to run their baseline concussion testing programme with a plethora of inter-county GAA, LGFA and Camogie Association squads.

Our partnership also allows us to provide education and training to medical professionals involved in the GAA via the UPMC Concussion Network.

Unfortunately, our planned symposium in conjunction with the Gaelic Athletic Medical Association and the GPA had to be postponed, like so many other events during the year, but the intention is to reschedule soon.

Nevertheless, I know that this link will continue to be strengthened, through more regular educational events, awareness campaigns and the development of modern resources into the future.

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Anti-Doping

The GAA remains fully committed to the core principles of anti-doping in our games. All our players are subject to the Irish anti-doping rules, and the Association continues to work with Sport Ireland under the provisions of the World Anti-Doping Agency, inclusive of regular testing. We are committed to ensuring that all our players are aware of the dangers to their health, their playing career, and the integrity of our games when it comes to the use of banned substances.

By rule, the GAA's online eLearning Anti-Doping module is now a compulsory precursor to a senior inter-county player taking the field in a competitive game at Allianz League or Championship level.

Counties are also responsible for ensuring that their whereabouts information remains up to date with Sport Ireland to facilitate random testing throughout the season. The Association is grateful for the continued cooperation with county administrators and all players in this regard. This module is updated annually to reflect changes to the prohibited substance list and other key adjustments added by governing bodies.

A team of anti-doping tutors remains assembled to assist with the dissemination of information to all our counties and to meet additional educational requirements as needed throughout the season.

CLG Rath Domhnaigh Eiréil, from Laois, have prepared a motion on this very topic for the consideration of Congress, which further highlights the importance of the issue and our duty of care to players.

OFFICER DEVELOPMENT

Our officer cohort, whether at Club, County, Provincial or National level are the bodies that direct and drive the Association. Their responsibilities are onerous – sufficiently so that I will address that topic in its own right, later on. We have a corresponding responsibility to ensure that their time serving the Association is productive.

Successful leadership and management at Club and County level is a team sport and we must invest in developing people accordingly. As a result, we devoted much time and attention to developing our people this past year.

Online Learning Series

Because the pandemic restricted our capacity to host live events, an expansive programme of online training was provided throughout the year. We offered over 60 webinars covering 28 topics to some 6,000 Club Officers while County Officers benefitted from 20 webinars covering 17 topics. I know, of course, that this medium is not as effective as a face-to-face workshop when it comes to connecting with people, but nevertheless the varied approach meant that we could still provide an effective and efficient method to impart knowledge to Officers.

Certified Governance Course

Governance is a worthy topic in its own right, and I will return to it later. There is an ever-increasing focus on sporting organisations to adopt effective governance practices. To this end, we delivered an eight-hour GAA certified Governance Course which 310 different officers took part in and 85 successfully attained their certificates of completion. The time involved was a significant undertaking for those who completed the course, but the feedback assures us that there is an appetite for this type of formal learning.

Accredited Facilitation Course

We try very hard to provide officers with accredited learning opportunities which develop life skills, in addition to material which directly benefits them in their GAA role. One such example is the Level 7 Certificate in Facilitation, Development and Mentoring which we developed in partnership with IT Carlow. This course was offered to Associates of the Association's Club Leadership Development Programme and will hopefully result in 20 Associates receiving a formal qualification which recognises their voluntary work. This is a small, but tangible way in which we can give something back to those who volunteer in the GAA.

Planning and Training Officer Role

I am sure you will recall discussions at recent Congresses regarding the evolution of the Development Officer role, and our efforts to expand it into new horizons. Since Special Congress 2021 we now benefit from the new designation of County Planning and Training Officer in Counties.

This reflects the changing environment in which County Committees operate, and the response so far is very positive. This person will lead the implementation of officer training, strategic planning, and demographic planning policies to develop people, committees and communities. I encourage every County to ensure that you appoint such an officer and provide him or her with full support to build leadership capacity throughout the Association and safeguard our future through evidence-based planning.

Officer Development Strategy

In August, the Officer Development Committee produced a new three-year operational strategy which contains several exciting ideas aimed at maximising role support for Club and County Officers. We will spend some time in the months ahead carefully assessing each of these with a view to implementation mid-year. I look forward to updating you all on these developments in due course, and hopefully meeting you on a number of the courses that I hope will result.

Successful leadership and management at club and county level is a team sport and we must invest in developing people accordingly.

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MATCH OFFICIALS

The difficulties for referees and for match officials are well documented and well understood. But progressing their cause continues to prove difficult, resulting in an issue for the entire Association.

Without the referee there is no match. And just because that is a cliché doesn't mean it's any less true.

Our challenges are twofold: We must build and reinforce a culture of respect for match officials; and we have to consistently attract and recruit new referees in sufficient numbers to match the pace of development of our games. The two challenges are inextricably linked.

Referees make mistakes. So do players, managers, officers - all of us. They do not do so deliberately, they call it as they see it, and in real time, in high-pressure situations, and under intense scrutiny. And remarkably, considering the environment, referees get things right time after time. Occasionally they do not, but the challenge then is (for all of us) to learn from their mistakes rather than to be defined by them.

We don't make things easy. Each time the playing rules are changed at Congress our referees are presented with major complications. Last year's changes certainly increased the attention on refereeing performances. No referee will ever advocate for leaving the rules alone in the cause of an easy life. The games change and so the rules must too. But the least we can do is make sure the referee perspective is represented in such discussions and that the rules remain fit for purpose – for officials as well as players.

During the year several referees received unwarranted abuse which had a profound effect on the people concerned, on their families and also on their colleagues. There is little understanding from the general public of the challenges of split second on-field decision making. We spectators, supporters, and media commentators must be very conscious of the language we use when criticising from afar. As befits the calibre of person they are, our match officials unfailingly take responsibility for the decisions they make - good and bad. As indeed they should. They operate in a very structured regime where they are held accountable by Independent Assessors, by the Referee Development Committee, by the Appointments Committee, and indeed their peers. But they should not have to take abuse.

In response to the refereeing environment in the sporting sector in general, I was invited to appear before the Oireachtas Joint Committee on Tourism, Culture, Arts, Sport and Media in December to represent the GAA experience and perspective on the issue. Clearly this is an area that the Association needs to deal with over the next while, impacting as it does, on all aspects of officiating, the control of games, recruitment, and retention.

In recent years, we launched our Referee Development Plan. Work is ongoing in delivering on its objectives - some elements have been implemented, others will take longer to achieve. The development of the mentoring initiative and its expansion is one aspect that is already encouraging.

Other developments in 2021 included:

- The development and expansion of the mentoring initiative
- The roll out of the referee in-service course online.
- The Foundation Course developing as a blended programme with both online and classroom modules.

Our ambitions for referees and match officials are one of the three main pillars of our new Strategic Plan 2022-2026 "Towards One GAA for All", and more of that later. Renewed attention and resources will be devoted to this area in the short and medium term.

On a final note, undoubtedly Covid has further exacerbated the recruitment and retention issue as a percentage of referees decided not to continue or resume.

As the numbers of games increases, relying upon a stagnant or smaller pool of referees, some Counties are beginning to struggle to find referees to ensure they can fulfil fixture programmes. We are currently conducting a survey of all Counties to establish the scale of the issue.

Referee recruitment and retention is the responsibility of all units of the Association. While we will continue to develop approaches to tackle this issue at national level, Clubs and Counties can also have a positive impact by supporting Club Referees and County Administrators. It is important that all members of the Association actively encourage and recruit new referees because without them – again it bears repeating - our games simply cannot take place.

To all of our referees, go raibh maith agaibh.

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SAFEGUARDING

Perhaps the most fundamental responsibility that we undertake as an Association is that of providing a safe and welcoming environment for people to play our games. That responsibility is discharged to the highest standard hundreds and thousands of times every day in pitches and clubhouses all over Ireland and beyond.

Underpinning that responsibility is our commitment to Safeguarding.

In recent years the GAA Child Safeguarding and Protection services have expanded to such an extent that we can confidently assert that our training, policies, codes, vetting and support services compare most favourably with those of any other relevant Association or agency.

Our suite of safeguarding policies and services currently include:

- The Code of Behaviour (Underage)
- Training online & face to face
- Safeguarding training for coaches, camps etc (Safeguarding 1)
- Safeguarding training for Children's Officers (Safeguarding 2)
- Safeguarding training for Designated Liaison Persons (Safeguarding 3)
- Online Refresher/Temporary safeguarding programme
- Garda/AccessNI vetting services for coaches, camp personnel, referees
- Guidance for Dealing with Allegations or Concerns of Abuse
- Case Management Committee to hear allegations of abuse against GAA members
- Children's Officers & DLPs in every Club/County

In order to fulfil our obligations, both legal and GAA, Clubs and County Committees are required to carry out a Risk Assessment exercise every two years whereby we examine all aspects of our services from a safeguarding perspective, and we establish whether there are any practices or features of our services that have the potential to put children at risk.

1,630 GAA units completed the Risk Assessment process in 2021. Regrettably however, a number of clubs failed to meet the legal deadline of 31 May to fulfil the above despite many offers of assistance at local and national level.

Such breaches of good practice were subject to legal review and having recognised certain anomalies in rule, Central Council agreed to amend the Code of Behaviour (Underage) so as to address situations wherever GAA units who remain non-compliant with Association safeguarding requirements could face certain sanctions.

This amendment means that should the Child Safeguarding Committee find that a team, unit, or member is deemed to be safeguarding non-compliant they shall not be permitted to participate in any competitions, games or activities under the jurisdiction of the GAA (or LGFA, Camogie, Rounders and Handball) from the date of receipt of notice of non-compliance until the Child Safeguarding Committee has determined that a team, unit, or member is compliant.

This amendment to the Code is rightfully recognised as one of the strongest statements in support of the safeguarding of children in the GAA, more than 10 years after we adopted our Code of Behaviour (Underage) and will be rigorously implemented in the months and years ahead. The message is plain and simple, and the consequences of safeguarding non-compliance may now result in the postponement of games, training and other activities until compliance has been achieved.

Code of Behaviour (Underage)

The Code of Behaviour (Underage) was last reviewed in 2019 and by agreement the Code will now be reviewed every two years, coinciding with the completion of the Child Safeguarding Risk Assessment and Child Safeguarding Statement process. The review of the Code in 2021 identified the need to include a number of new sections, some of which are specifically targeted for use by children and their parents.

The amended Code was launched in November 2021, via a Code of Behaviour Webinar for

our County Children's Officers with a special launch of the Code also taking place in Britain for Club Children's Officers. The revamped Code shall be available online only, via ***https://www.gaa.ie/the-gaa/child-safeguarding-and-protection/code-of-behaviour***

A new design format allows for each section to be downloaded in separate leaflet format, making it easier to access, print or distribute as required by individual members or Clubs.

The revised Code of Behaviour (Underage) shall continue to be recognised as a joint Code by the GAA, LGFA, Camogie, Handball and Rounders Associations and it reflects good practice when working with children and contains the recommended joint disciplinary structures at Club, County and National level to be applied when appropriate.

Vetting of personnel who work with children

Having developed an online vetting system some years ago for the Gaelic Games Associations we can report that the vetting requirements associated with underage teams, i.e. coaches etc. were not diluted in any significant manner by the Covid interruptions experienced in 2021.

Indeed, yet again in 2021, our vetting efforts surpassed previous records on the island of Ireland with 33,321 applicants processed through the Association's AccessNI and Garda Vetting Bureau partnerships. Much of this increase can be directly attributed to the Child Safeguarding Risk Assessment that required Clubs in particular to assess if every person working with children had valid vetting recognition in place.

Our safeguarding responsibilities are fundamental to our standing as an organisation and to our ongoing well-being. There is simply no margin for error, no room for complacency and no excuse for bad practice. Any failures on our part will be very harshly judged, and rightly so.

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GAA CLUBS IN THE COMMUNITY

GAA Clubs have long been the centre of everything that is valued and vibrant in our communities. In recent years that role has been even further enhanced as we seek to assume a leadership role in spheres beyond football, hurling, handball and rounders.

These initiatives have enriched communities, renewed the Clubs involved and provided added purpose and energy to the entire Association. Efforts in this regard came into sharp focus in the Covid era, but such is the fundamental importance of this area that the efforts and the benefits will long outlive that brief period in our story.

Healthy Clubs

The GAA manifesto 'Where We All Belong' aims to recognise, and reinforce the message of connection, belonging, and place that is implicit in involvement with the GAA. But a manifesto must be brought to life through action and the Irish Life GAA Healthy Clubs programme has proven itself a capable vehicle for doing so. 127 new Clubs were officially accredited as Healthy Clubs in 2021. This achievement was all the more remarkable considering the challenges posed by the pandemic. Indeed, it is worth recalling that 151 clubs began the programme at a national orientation day in Croke Park in February 2020. Weeks later Ireland was locked down. Those clubs did not get the chance to meet as a group again.

However, the work continued. Over the 18 months that followed these Clubs pushed the boundaries of what a sports club is traditionally expected to deliver on behalf of its members and community, and the GAA, LGFA, and Camogie Associations. They collectively delivered 504 initiatives, reaching over 75,285 people with an almost 50:50 female to male split. Physical activity initiatives proved the most popular, followed by community development, social inclusion, substance use & gambling awareness, mental fitness and healthy eating.

Steps Challenge

Highlights in 2021 included the 28,000 people from more than 700 Clubs that participated in the Healthy Clubs Steps Challenge facilitated through Irish Life's MyLife App during January-February. The event offered people the opportunity to represent their Club in a new way and in the vacuum of our games being cancelled. Just as importantly, they also remained connected and active as families, friends, and communities, were once again forced to stay apart and limit our movements.

Fast forward to September and 124 clubs participated in the GAA's National Inclusion Fitness Day, designed to ensure that those who may not traditionally participate in the activities associated with Gaelic games get the opportunity to do so. This event reflects the popularity and growth in Clubs of All-Star training and games opportunities for persons with special needs. Through our collaboration with CARA (Sports Inclusion Ireland), 367 GAA clubs signed up to the Sports Inclusion Charter as of the end of 2021.

Unfortunately, the restrictions of the pandemic hit our wheelchair athletes disproportionately, forcing the complete cancellation of the All-Ireland Wheelchair & Camogie league and championship programme (as they are played indoor). I very much look forward to their return in 2022, augmented by a new wheelchair football offering, devised following a pilot by Ulster GAA.

Social Gaelic Games

A closer integration of the Healthy Clubs model with the core activities of the Association, our games, remains a priority. A case in point and one of the most exciting movements in recent years in Gaelic games is the growth of our social games. The LGFA's Gaelic for Mothers & Others established a successful template and following the launch in 2021 of GAA for Dads & Lads (social football and hurling targeting men aged 35+) by the Community & Health department, some 98 Clubs have registered teams, including two international units.

In addition to football and hurling, social offerings have also been devised by Rounders, Handball, and Camogie, and are being promoted through the Healthy Clubs network and beyond. Such games support the GAA's mission of delivering lifelong participation while offering retired, lapsed, or first-time players an enjoyable stimulus for their physical, mental, and social health and wellbeing.

Youth leadership and engagement

Research continues to highlight the disproportionate impact of the pandemic on the lives of younger people. The GAA Future Leaders TY programme, delivered in partnership with the PDST (Professional Development Services for Teachers) remained a

significant touchpoint for young GAA members or those interested in finding out more about our Association, who are in transition year.

We know that dropout rates from organised sport during the transition out of secondary school are too high. Future Leaders seeks to engage tomorrow's male and female leaders across multiple elements of the broader Gaelic games experience. Modules include event management and sports administration, coaching, wellbeing, nutrition, history, refereeing, sports journalism, and sustainability – all explored through the prism of Gaelic games. Approximately 400 schools in the 26 counties registered for the 2021-22 academic year, with over 7,000 students engaged to date.

Establishing a strong school-club link will be a priority for the programme into the future, including close alignment with Irish Life GAA Healthy Clubs. Already available in the Club setting is the Dermot Earley Youth Leadership Initiative. Designed for 15–18-year-olds, this NUIG accredited initiative, delivered in partnership with Foróige, allows young men and women to hone their leadership skills, inspired by the values and example of the late Dermot Earley Snr.

A total of 230 young people completed the programme in 2021, with 20 clubs signed up for the 2021-22 term. Completion of the three modules requires significant commitment from both the participants and their volunteer GAA tutors (who also receive training from NUIG and Foróige). Focus for 2022 will include the development of a non-games 'Youth Pathway' through the GAA, designed by our young members for their peers, that presents a shared vision for how the GAA can become an exemplar youth-centred and informed sports association.

Green Clubs

Last year more than 200 clubs responded to a questionnaire indicating an interest in sustainability. 45 clubs were selected to explore a range of sustainability projects designed to enrich their physical and social environments as part of phase one of the GAA Green Clubs programme. A Green Clubs toolkit based on their experiences across five thematic areas (Energy, Waste, Biodiversity, Water, Travel & Transport) and augmented by case studies will be finalised and available to all Clubs by Q4 2022.

For example, the Clan na Gael GAA club, Dundalk, (one of three mentor clubs alongside Mullingar Shamrocks and Culloville Blues, Armagh) revealed how the recent upgrading of the Club will result in energy and maintenance savings of €10,000 per annum in addition to a large reduction in their CO_2 emissions.

The GAA Green Club Programme is supported by the County & City Management Association and the local authority Climate Action Regional Offices and is delivered in partnership with the LGFA and Camogie Associations, with additional support from expert agencies across the five thematic areas.

Considering the GAA's facilities footprint and the movement of people generated by our games, it is beholden on the Association to lead from the front in terms of sustainability, biodiversity, and the mitigation of climate change. This work is also aligned closely to our values and comes back once again to what our Clubs fundamentally speak to: our sense of place in this world.

Diversity

The journey continues towards the realisation of our manifesto 'Where We All Belong'. We know that persons with disabilities, members of the Travelling Community, members of the LGBT+ community, migrant populations and ethnic minorities, and many other minority groups, are under-represented in sports clubs in Ireland, and the GAA is no exception.

Others within our Clubs, such as our youth members or our female members, may not feel that their voice is adequately heard or represented. Regardless of your Club's involvement in the Healthy Clubs programme, training is available through the Community & Health department on topics including diversity and inclusion, responding to racism, and mental health awareness, with an online workshop designed to establish a community of champions to support our LGTB+ members scheduled for the GAA E-Learning platform in the latter half of 2022. All this is available thanks to our partnerships with the likes of Sport Against Racism Ireland, Jigsaw, and BelongTo.

The delivery of this work couldn't be achieved without the army of Healthy Club officers and project teams that are now an established part of the fabric of so many GAA clubs. Similarly, the network of County and Provincial Health & Wellbeing Committees and their GAA for All equivalents at regional level demonstrate the endless willingness of GAA volunteers to give up their precious free-time for what they view as a contribution to the greater good – be that the GAA or the communities we serve.

I would encourage all our Club and County Executives to celebrate these roles and structures, unique as they are in an Irish sporting context, and ensure that they are supported for they are amongst that which elevates the GAA above being just another sports organisation.

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FINANCIAL MANAGEMENT

The financial landscape improved for most of our units during 2021. This was largely attributed to continued cost control measures while some modest revenue streams returned. I hope and expect that 2022 will continue that trend, and that we will re-emerge from dependence upon the state supports that I acknowledged elsewhere. Of course, I realise, too, that financial pressure is a longstanding issue for units which merits constant consideration.

Financial return will never be our priority. A good or bad GAA year is characterised by what happens on the field, not the income statement. The last two years were severely damaging for the Association because of the impact on our members and our games. Yes, the financial damage was significant, but collateral. The financial challenge is to generate enough resource to fulfil our ambitions, and I know we will recover that.

Our financial results are documented elsewhere in these pages, so I don't intend to dwell upon those. I will turn instead to a few key developments and themes.

Cashless Games

This year we committed to cashless entry at turnstiles. First up to test this new process were games last month at the start of the Allianz Leagues. it will be first up to test this new process. The key benefits include a lessened burden for officers in managing cash, and less security risk. Of course, we will still sell hard copy tickets in 360 Supervalu and Centra stores around the country for those patrons who do not wish to purchase online.

Insurance – An ever-rising cost for Clubs

The single biggest cost in the GAA today is property and liability insurance - it will cost us all €6m for 2022, rising to €7m in 2023.

Our best means of managing this cost is to minimise claims, via safety controls and procedures, up-to-date manuals and record keeping. That responsibility rests with each unit…be it county or Croke Park.

Many Clubs are excellent in this regard, but some are not. Unfortunately, a significant number of claims against Clubs are undefendable due to poor records, inadequate facility maintenance standards or perhaps Club officers' reluctance to attend court.

In 2022 we move to a nationwide insurance billing model with individually assessed Clubs rather than County assessment. This will remove the penalty for Clubs resulting from other Clubs within their county, will reward Clubs with good practices, and incentivise improvement on the part of those who do not.

Trusts and Property

Legislation was passed last year requiring all Trustees of "Real Property" – i.e., "land" of Club or Sporting Organisations to register this interest on a new Government portal. This legislation will apply all to GAA trustees.

As part of this legislation there is a similar but separate requirement for the main Club Executive officers – namely the Chairperson, Treasurer and Secretary to also register on this portal as custodians (effective trustees) of the "Personal Property" of a Club – i.e., the bank account and other non-property assets.

The Revenue Commissioners have agreed to an extended implementation period for the GAA. However, the requirement is scheduled to be introduced this year. We will do our best to assist units and trustees and we will issue further advice over the coming months. This requirement may well prove further impetus to Clubs to avail of the Corporate Trustee model, which is now well established, and our Finance Department will assist with that process too.

Indeed, the topic of trusteeships arise on the Clár of motions for consideration today with two proposals. One will ease the lot of clubs with local trustees, and one will enshrine the right of the Corporate Trustee to hold intellectual property. Both seek to address the complexity and burden of property ownership on volunteer members, and I hope you will give each careful consideration.

Clubs Grants

As we seek to rebuild our financial model, I am pleased to report a Central Council budget commitment of €3m allocated to Club grants for 2022, with the intent to increase this support to €5m by 2025. Separately, €2m has also been set aside to retrospectively support club developments that have taken place in 2020 and 2021. This means there is effectively €5m in capital grant supports available to clubs in 2022.

We also intend to work with the Provincial Councils to standardise the scale and process for club grants

nationwide. Details of the 2022 club grants application process will be issued over the coming months. We also intend to reopen the Club Development Fund in 2022 to allow capital projects that have been paused over the last two years to recommence with the full support of Central Council.

The Funding Future

More than simply restoring funding levels to their previous levels, however, I believe that we need to think differently about how we deploy our finances.

Before the turmoil of the last two years, we were at the tail end of a cycle of successive revenue growth. Indications are that any future revenue growth will be far more modest. In global terms we are a small organisation with a small potential market – be that for commercial partnership or spectator revenue.

So, our future will have to be funded from constant revenue streams, and any significant change in our priorities or indeed any new capital ambitions, will mean reducing spend in other areas.

It could even be argued that before concerning ourselves with new directions we need to reassess our funding priorities and make sure that they are aligned with our current strategies.

For example, we repeatedly cite participation as the cornerstone of our ambitions. If we conclude that Clubs are the means by which we can achieve this, then we need to resource accordingly. That means increasing substantially the proportion of our gross revenue that we apply directly to Clubs. I think this is a worthy target. It will have to come at a cost to some other area of expenditure, but if we believe it's valid then those hard choices have to be made.

On a similar theme, the sheer cost of building our playing and spectating infrastructure means that our traditional way of investing in these facilities is becoming obsolete. Our money simply won't be enough to match our ambition. We need to look at alternative means of financing such projects and alternative models of ownership or facility sharing. And we also need to consider different types of facilities. The Dome in Bekan, where we sit today, is evidence that innovative thinking in this sphere yields spectacular results. The project is a credit to those who originated the idea and delivered on the concept, and it is an example for the future.

Finance in the coming years in the GAA will have to mean not just accumulating and investing, but most importantly innovating.

Ár gCuid Oibre Inniu

COMMUNICATIONS 2021

The importance of effective communications became very evident as the pandemic entered its second year. Our approach to streamlining direct communications with our Club units continued in an attempt to clarify and underline the importance of adherence to the various Covid-related regulations at different times of the year.

To this end our officers at Club and County level – and indeed everyone involved with the dissemination of this information – deserve our gratitude for their contribution in assisting the wider Association to meet its wider obligations.

We asked our officers and others to do things that they never thought they would be asked to do while they were at the same time deprived of their very raison d'etre, the organisation of games and training sessions, because of the public health situation. Thankfully with the return of our members and supporters to games over the course of the year, we had the positive vista of attendances at matches to promote once again after the strange experience that was 2020.

Interest in our games remained high as evidenced by the demand for tickets, viewer figures - both via traditional broadcasts and streaming - and via engagement across our various different social media channels – at national level and also at Club and County level.

In addition to thanking all of our own volunteers for the role they play in promoting our games and activities I would also like to acknowledge the role and support of journalists working in the mainstream media, both at national, provincial and local level for the interest they show in our games.

One feeds the other. The profile our games and activities enjoy helps engage members and potential players and keep our activities to the fore and relevant. Similarly, the media undoubtedly benefits from the inclusion of our games as part of their sports coverage.

It's a long and fruitful relationship and although evolving, thanks in no small part to technology, it remains one of utmost importance to us.
2021 was also a year that made us look closer at the online platforms we used and where we get our news and information from.

The past shift from websites to social media platforms has been pivoting once again towards our owned domains. This means we see a renewed need for a focus on websites across all of our units.

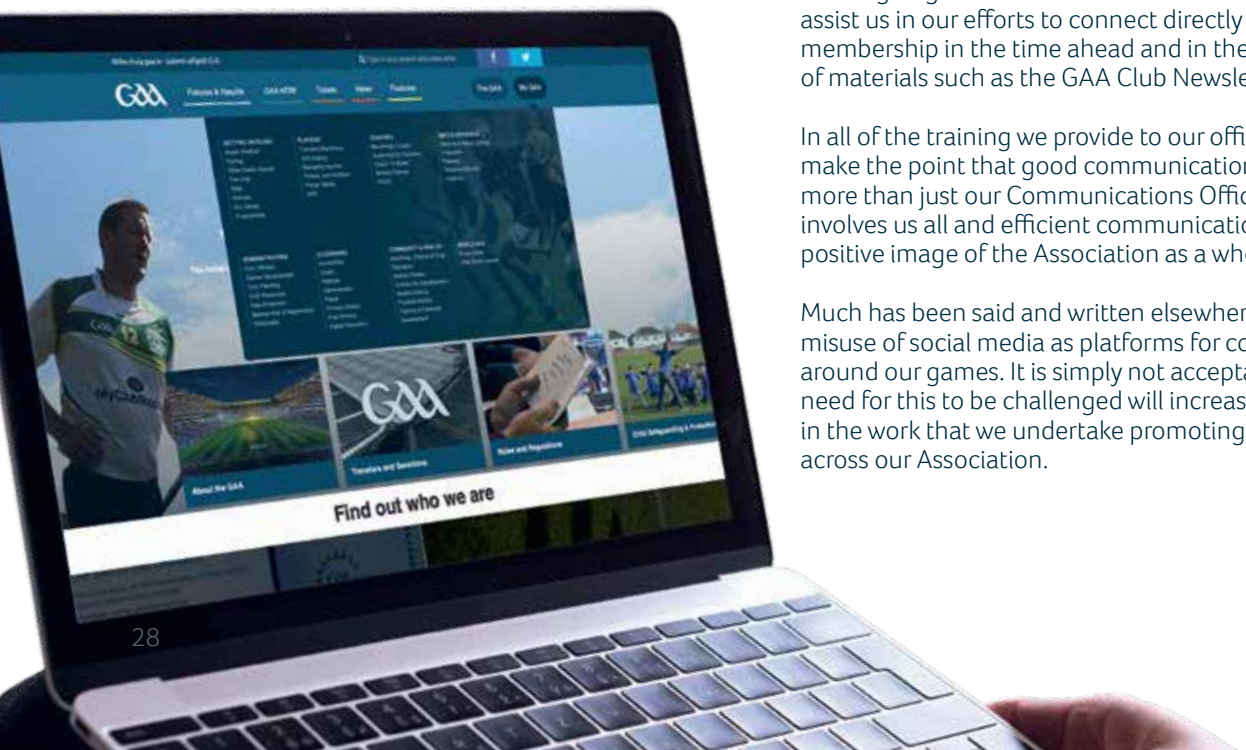
It is important that our members know there is a place to go to find what they are looking for, whether that is an upcoming fixture or a vetting form.

Towards the end of 2021 we took steps to begin a project of enhancing GAA.ie, the official website of the Association. We are also looking at robust, cost and effort-efficient ways to support our units owned-web platforms too.

The ongoing roll-out of Foireann should also assist us in our efforts to connect directly with our membership in the time ahead and in the distribution of materials such as the GAA Club Newsletter.

In all of the training we provide to our officers we make the point that good communication involves more than just our Communications Officers. It involves us all and efficient communication projects a positive image of the Association as a whole.

Much has been said and written elsewhere about the misuse of social media as platforms for commentary around our games. It is simply not acceptable and the need for this to be challenged will increasingly feature in the work that we undertake promoting respect across our Association.



Ár gCuid Oibre Inniu

INFORMATION TECHNOLOGY

The GAA is good at adapting to new technologies. That progressive mindset was in evidence throughout 2021 as IT came to the forefront of how we conducted our GAA lives. The most obvious instance was the prevalence of MS Teams meetings. I know we are glad to be able to meet people in person again, but I have no doubt that the online meeting will remain a feature of our lives.

Foireann

Technology kept us in touch, but it also got us back on the pitch. As with 2020, again in 2021 playing and training required completion of a Public Health Questionnaire by participants. From the start of April until the end of October more than 12.98 million Return to Play forms were submitted on the GAA Foireann system. That is an average of 63,800 every single day.

The sheer scale of those numbers gives an insight not just into the popularity of the games, but the effort required behind the scenes to put that IT architecture in place and keep it operating smoothly.

Of course, Foireann was originally built to be our new Games Management and Membership System, and we launched that functionality in 2021. In total 593,753 GAA Members were registered by their clubs using Foireann, with membership fees totalling over €20m securely processed on behalf of clubs. Crucially too, the system further re-enforces the One-Club ethos that I mention elsewhere. Foireann manages GAA, LGFA and Camogie Association registrations in a single database for the first time.

Our most pressing IT goal for 2022 is the continued refinement and roll out of Foireann. We will add Vetting functionality, improved reporting and analytics, and an enhanced support. Coupled with the Microsoft Office365 suite of products, Foireann will support Clubs, volunteers, County Boards and games development coaches to do their jobs in an efficient, compliant and streamlined manner. Ensuring that these tools are utilised to their full potential will be a major focus for the year ahead.

Cyber Security

Of course, as well as offering opportunity, technology also poses threats. A number of high-profile cyber-attacks hit the headlines in Ireland during 2021. To help manage the risk within the GAA, active monitoring of systems and proactive training regarding cyber risks have been introduced.

However, the best protection against cybercrime is user awareness. I urge officers to be careful when using online technologies and to consider the risks before clicking on links, opening attachments or providing information, particularly passwords of bank details, online. Help or advice on dealing with cyber threats is available by contacting the IT Department (*itsupport@gaa.ie*).

Data Protection

The General Data Protection Regulation (GDPR) and the Irish Data Protection Act continue to have a direct impact on how GAA Clubs, County Boards and Provincial Councils process personal information relating to our members.

Ensuring compliance with the legislation and following best practice from a privacy perspective should be imperatives for everyone in the GAA. In order to provide assistance and guidance to Officers and Volunteers on matters relating to Data Protection, the GAA's Data Protection Officer has developed a number of practical measures to facilitate compliance. Relevant documents, including the official GAA membership forms in the Club Constitution, have been amended to include the appropriate Data Protection clauses, online and classroom training has been delivered, information and guidance has been provided through direct emails and the GAA Club Newsletter and a variety of tools and templates have been developed and made available through the GAA Website and Microsoft Office 365. These supports will continue to be made available through 2022 and it is important that all personal information held by the GAA is managed in compliance with the relevant legislation.

County Grounds

Returning again to matters games-related, the influence of technology will be ever more in evidence as we return in numbers to GAA venues in 2022. 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 has been ongoing for a number of years and further progress was made in this regard in 2021. Advice and assistance on Live Streaming of club games and providing 'cashless' matchdays have also been provided.

Continued investment in technology is the means by which we continue to progress in terms of both Communications and IT, making the Association more joined-up, more effective and making for a better experience for members and patrons.

Ár gCuid Oibre Inniu

OUR STAFF

We quite rightly laud our volunteers - perhaps not enough sometimes - but it is important not to overlook, as well, the immense contribution made by our staff. That is the case every year, but this year in particular. The people who work for the Association, both in Croke Park and around the country, are an invaluable asset and a credit to the Association.

Put quite simply we would not have emerged intact from the last two years without the outstanding commitment of that group.

I am very conscious that this past year we demanded even more of people, perhaps unfairly. And in the most difficult of circumstances. With our workplaces closed, much of the pleasure that goes with working for the GAA was replaced by uncertainty and distance. Colleagues were required to deliver to a higher standard, faster, at a time of heightened pressure and scrutiny. Some people flourished in the new working environment, but I know too, that some people struggled, and at times the GAA was a difficult place to work.

Regrettably we had to ask our employees to accept pay reductions when things were at their bleakest, but people endured that without issue and thankfully those emergency measures have now ended.

I referred above to a fundamental objective of protecting livelihoods during the crisis. We tried our best to honour this for as long as we could, but we eventually had to succumb to a programme of redundancies in order to mitigate the scale of financial damage to the Association. Sadly, a number of colleagues - and friends - left us last summer. Their contribution to the Association was much valued and they are missed.

I hope those experiences are behind us now. As I write, we are preparing for a return to the workplace and are looking forward to being back together again. Like many enterprises I expect that our working week may well be different in future. If we can accommodate hybrid or remote working in a manner that facilitates staff and reduces commuting times while maintaining service levels, then we will actively consider doing so.

Just before Covid struck we had completed a review of our HR structures, practices and policies. The time is opportune now to turn our attention to implementing the findings of that exercise.

Allied with a proposed new funding model for Coaching and Games we will look to revisit structures across all units from county level to Croke Park.

Reform will be aimed at delivering a reorganised coaching organisation which builds on the successes of the team to date, and a better support and administration organisation for the Association's strategies. And crucially to reimagine and improve working for the GAA.

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Ár gCuid Oibre Inniu

COMMERCIAL PARTNERSHIPS

We have always been very appreciative of the support afforded us by our sponsors, and the events of the past two years have served to further reinforce this. Gate receipts are the mainstay of our income generating capacity. With that resource denied to us we suddenly became significantly dependent upon the continued support of our commercial partners. More than ever before.

Despite the uncertainty that surrounded competitions, and despite the truncated nature of our season, our commercial partners stood by us. They honoured our agreements and helped us navigate our way through a difficult period.

A compelling feature of recent times has been how we watch matches at home, and the widespread embrace of the new phenomenon of streaming. Technology has made games at almost any venue accessible to the viewing public with the result that how we watch games has been changed fundamentally. At national level, GAAGO enjoyed a very successful year also, with record viewing figures. More importantly, the platform fulfilled an important public service in streaming domestic games to a local audience who couldn't attend because of capacity limits.

Counties and Clubs adapted very quickly to the new environment and found a whole new audience for matches, to the extent that I expect streaming of games to remain a feature of GAA viewing into the future. Indeed, our viewing figures and targets are already a combination of both media. Consider that last year some 760,000 people on average watched the 2021 hurling final on RTÉ; 940,000 people on average watched the 2021 football final on RTÉ (peaking at 1,065,000); and a further 149,000 people streamed the football final live online.

There will be some challenges here. Clearly, we have to make sure that presentation is to the required standard, and we must also ensure consistency of approach and availability. Similarly, we must structure arrangements in such a way as to maximise national terrestrial viewership, and match attendances. The three strands should be complimentary rather than in direct opposition.

It is opportune to consider such matters now as our national broadcasting contracts fall due for renewal in 2022, and with the right approach I have no doubt that we can deliver a structure that best suits the needs of both the Association and the viewing membership and public.

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Ár gCuid Oibre Inniu

CONGRESS 2021

There is a distinct sense of unfinished business about this year's Annual Congress. There is also a sense that today is a significant milestone on the road back to normal GAA operations.

One of the challenges of recent times was ensuring that the Association continued to operate on a stable and legally sound footing. In the absence of permitted assemblies that meant introducing emergency powers and protocols to facilitate swift decision making in untypical settings.

Virtual Club AGMs and conventions became the norm, and decisions which would normally have been the preserve of higher authority were devolved locally, with appropriate safeguards of course.

This applied to County Committees, to Central Council, and even to Congress.

Since we assembled at Congress in Croke Park in 2020 there have been three other Congresses before today. We have never been busier. Annual Congress in 2021 was a virtual affair, and Special Congress assembled in person late last year to consider the football structures referred to elsewhere in these pages. As well as that the virtual Special Congress in 2020 put emergency structures in place to guide us through Covid.

It is with much relief that we can now, finally, allow those emergency powers to lapse.

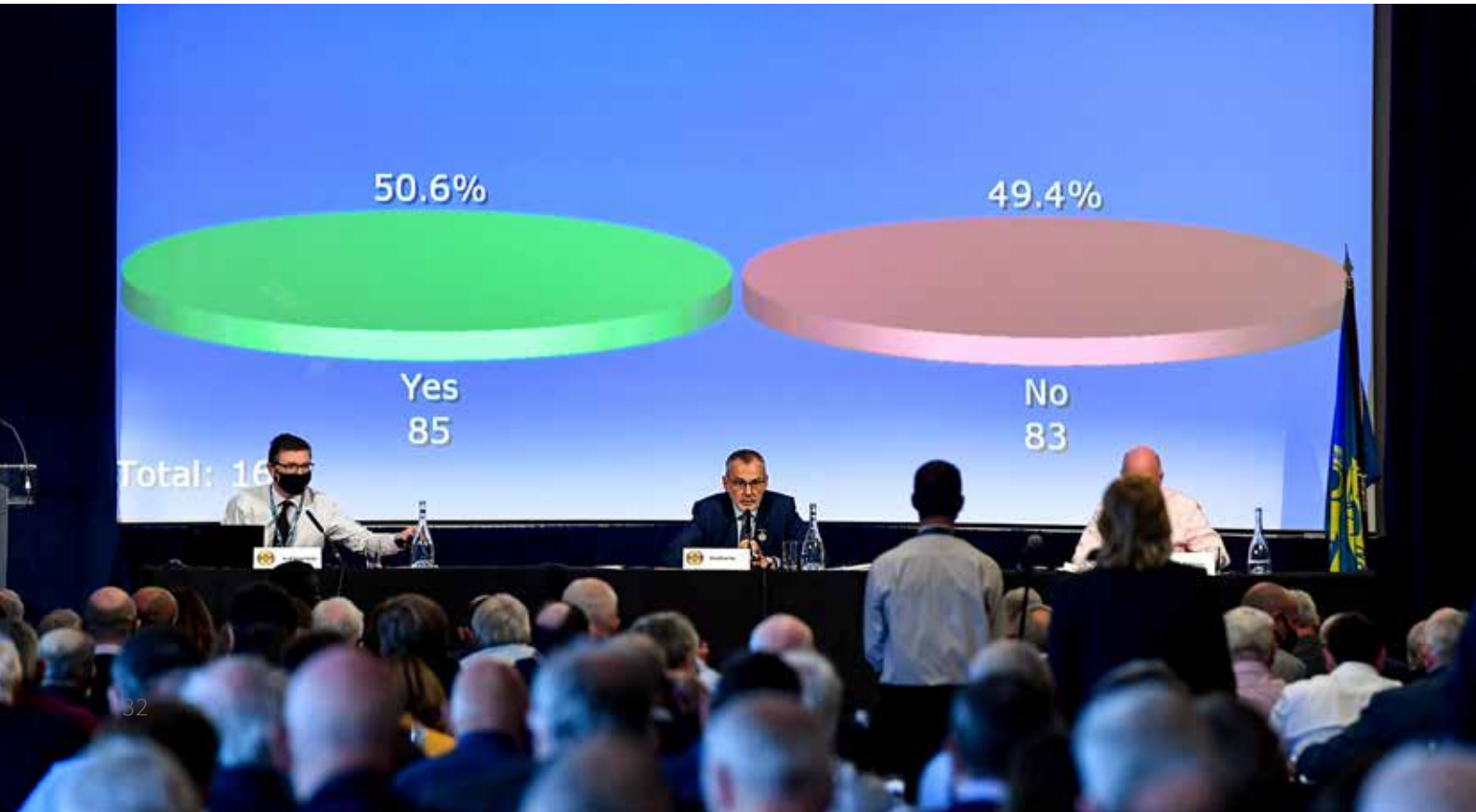
Of course, the Football Championship proposal will attract much attention, but today's business reaches far beyond that topic.

Some 47 motions have been prepared for consideration and have been validated by the Rules Advisory Committee and Central Council in the normal manner. Included among these are measures relating to property ownership and trusteeship, trial playing rules, age grades, the sliotar, and definitions of first Club.

We have proposals from the Standing Committee on Playing Rules, The Rules Advisory Committee and the International Work Group among others, as well as motions proposed by numerous Clubs.

All have been well researched and consulted upon. Some have been deferred from a previous clár to facilitate debate. All deserve your careful consideration.

And all relate squarely to the normal everyday business of running the GAA and our games and will be decided upon in the normal manner. Four Congresses later, that is quite a relief.



2022 agus ina Dhiaidh

THE 2022 SEASON AHEAD

The future shape of the Senior Football Championship has attracted much comment and debate. I will turn to that presently. If we decide to move in a new direction there, then the new structures will take effect in 2023. However, irrespective of that particular outcome, change is coming, and sooner than that. The 2022 season will be a season of new departures.

First among these will be a newly ordered season with its full complement of games and competitions, rather than the truncated versions which we staged last year. 2022 will be the first proper year of a definitive split season, with inter-county competitions dominating the first-half of the year, and club competition the second. It is the latest manifestation of a strategic approach by the Association towards protecting the club game. It is an approach that has seen a number of key decisions taken over a five-year period to limit the impact of the inter-county season on club activities. Such decisions included:

- Introduction of Return to Training dates for inter-county teams
- Condensing of the Allianz Leagues
- Bringing the All-Ireland football and hurling finals forward initially to the end of August and from 2022 onwards, the end of July
- Reducing the footprint of the U20 football and hurling championships
- Decoupling Minor from Adult in both inter-county football and hurling by changing the age grade to U17 (thereby ensuring adult club activity was not affected by Minor inter-county teams)
- Inclusion of dates for completion of Sigerson and Fitzgibbon Cups in Rule
- The introduction of "Finish on the Day" for most knockout inter-county games.

I must admit however, that the idea of a split season was viewed with a fair degree of caution before it was thrust upon us out of necessity. Reservations included relinquishing the prime traditional All-Ireland Finals weekends and taking our chances in a crowded summer…a potential exodus of players once the inter-county season concluded.

So, to some degree it was thrust upon us by circumstances rather than by any great foresight. But when the times demanded a two-stage season I think we grasped the opportunity with both hands and the advantages quickly became compelling.

The fewer times we have to transition from County to Club (or vice versa) in the season, the fewer the points of tensions and breakdown. Club windows mid-season have always proved contentious and difficult to observe, so dispensing with that complication makes sense.

The split season is not an open goal though. We will still have to work hard to make it a success. For a start we will need to transcend the casual notion that the season ends at the final whistle in the All-Ireland Final. It doesn't. The GAA season still spans spring, summer and autumn. Similarly, the notion that Club activity is confined to the period of late summer and after is not correct. The Club season will go on all year.

Therein, too, is another note of caution. The inter-county season will be concentrated, and it will be intense. Consider that those same players will then become the mainstay of their Club side for a further couple of months at least. That is a significant burden on players. I know the experience of the last two years has been that Clubs relished the involvement and availability of their county players; I know too, that county players enjoyed their club time. And I know that's how it's all supposed to be. But I don't take for granted the effort involved on the part of those same players, and I hope it continues to be a positive in the GAA year for everybody.

The last two years worked out well, but I know that the general sense of relief and goodwill associated with being able to play matches at all meant that shortcomings were sometimes cast in a more forgiving and benign light. We just got on with it. This year we will have to work a bit harder and iron out the wrinkles. But equipped with the learnings of the last two years I know we can do that.

It will take some time for Counties and Clubs themselves, to figure out how best to utilise the time created by these changes for their own specific needs. It is unlikely that Counties will stumble on the perfect formula in the first year of its implementation, but we are prepared to stick with it and allow the necessary time for structural changes to be implemented on a county-by-county basis in the hope that this will lead to a more satisfactory fixture programme for all of our adult players.

Another new departure in 2022 will be the first Tailteann Cup. Much heralded, and much delayed, I fully expect it will change the GAA summer. It will bring within range the prospect of matches, wins and celebrations for county players and supporters who have long deserved it.

Consider too, the prospect of All-Ireland Finals in high summer.

The 2022 season promises to be very different, and I am very much looking forward to it.

2022 agus ina Dhiaidh

SENIOR FOOTBALL CHAMPIONSHIP REFORM

Much time and attention in recent years has been devoted to the topic of reforming the senior inter-county football championship. Most interested parties agreed that change was necessary. As ever, though, opinions have differed as to what the best outcome should be.

The football championships of the last couple of years have in fact been really high quality, compelling affairs. We saw new formats evolve and we enjoyed the emergence of new teams. There was, too, the simple euphoria associated with being able to play and watch at all, given the challenges of the times.

It would have been a mistake however, to believe that all was well again, and that no changes were necessary. The perceived shortcomings still present a risk – imbalanced matches, counties without realistic incentive or prospect of success, and so on. Furthermore, I think there is a strong case to be made for delivering change via incremental progression when we are in a strong position rather than wait until emergency intervention is needed. And so, football reform remained firmly on the agenda.

The Calendar Review Group, chaired by Eddie Sullivan, had undertaken an in-depth analysis of the issues, culminating in a series of recommendations which came before recent Congresses. Some of the most important recommendations of their report have already been adopted and will deliver improved governance and oversight of fixture setting.

The group also identified two potential routes for football championship reform, and these were presented to Special Congress last October. Although neither idea found favour with delegates, the discourse and the voting outcome proved invaluable in terms of mapping a future course.

The debate was frank and open, and I took encouragement from the fact that there was clearly considerable appetite within the Association for change. Albeit not quite enough for one idea… and no support at all for the second. Each outcome provided clear direction, though.

The work of the previous two years proved to be a valuable foundation for the swift analysis and reappraisal that followed. New solutions (and refinements of previous iterations) were measured against a set of clear and purposeful principles:

- Provide more matches, particularly for teams in the lower divisions
- Try to keep and build on things that work well at the moment
- Seek to minimise dead rubber matches
- Keep within the calendar period allocated to inter-county
- Give every team a chance to participate in the Sam Maguire
- Arrive at a plan that is simple to communicate and implement

We presented further options to Central Council in January of this year with a target of returning to Congress at the first available opportunity. The outcome of that process is before you for consideration today.

Whatever the result, I think we can be assured that the process has worked well. We listened carefully to the feedback, we invited new ideas, and we responded to the perceived mood for change by swiftly arriving at an alternative.

The outcome is a new proposal to Congress today which I hope and believe will find favour.

2022 agus ina Dhiaidh

STRATEGIC PLAN

As we emerge from the shadow of covid it is reassuring to be able to turn our thoughts to planning for the future. Preparations have in fact been underway for soe time in anticipation of such an opportunity.

We invested a significant amount of time and effort throughout the year to develop the Association's next five-year strategic plan. A Steering Group chaired by the Uachtarán convened regularly throughout the year and consulted widely with individuals and groups at every level of the Association. The consultation process featured a public survey which received a record-breaking 15,300 responses, 230 submissions and 12 focus groups with Club and County volunteers from playing, coaching and administrative backgrounds. The research findings were thoroughly analysed and debated by the Steering Group before a document was produced which articulates our vision and strategy to get as many as possible, participating in Gaelic games and culture, for as long as possible.

The plan reasserts the GAA mission and its core values within that framework we set out six focus areas and twenty four specific objectives. As you might expect, there are a small number of key themes which we will look to prioritise and whose success will largely determine the outcome of the plan and characterise performance over the term.

I cite some of these themes elsewhere in these pages and I think the imperative is clear.

The plan will launch shortly after Congress, and an Implementation Committee will be established thereafter to oversee its progress. The plan will provide our members, volunteers and units with direction on where we are headed as an Association and Clubs, Counties and Provinces are encouraged to consider how they can support the implementation of the overarching focus areas and objectives in their respective domains. Ideally some or all of the focus areas and objectives will be mirrored in similar plans at all levels of the Association.

2022 agus ina Dhiaidh

CAMOGIE AND LADIES FOOTBALL

The rapid expansion, and ever-growing profile of women's sport was a heartening theme of the past year. Camogie and Ladies Football are to the forefront of this movement and represent perhaps the fastest growing codes in Gaelic games, if not in Irish sport.

The GAA enjoys very close links with both bodies, as evidenced repeatedly throughout these pages. Our core objectives are pursued in common, and our strategies are derived in tandem.

I hope you have perceived that common thread. The Player Pathway, Healthy Clubs, combatting concussion, safeguarding, Cúl Camps, social games, smart sliotar, Foireann…and many more. Much of what was positive in the GAA last year was achieved jointly with the other two codes. In fact, the instances of collaboration far outnumber those initiatives pursued independently. And far outweigh them in terms of impact.

However, the core dynamic is still that of three distinct organisations working together. Perhaps the time is approaching when we can build on the progress to date in order that the relationships can evolve to a new level.

Our Clubs have shown the way in this regard. The "One Club" model is well established and flourishing. Clearly the three codes can operate to best effect when managed in common.

Member consultation as part of the recently launched GAA Strategic Plan identified an overwhelming desire for the three Associations to come together. So, I hope and expect that we can start exploring parallels at governing body level in the coming months.

The parameters of any discussions will have to be set out clearly of course. Any amalgamation can only work – indeed can only happen – when each party is completely happy with the shape, extent and pace of change. So, this is not something to be undertaken lightly, or in haste, but I believe it to be worthwhile.

It cannot be, or cannot be perceived as, a takeover of any organisation by another. It cannot be forced, and it cannot result in any loss of identity or compromised ambition.

The GAA is a devolved organisation which thrives on the independence of its constituents. We value and foster differing identities. That can provide a model for a new organisation encapsulating all Gaelic games codes.

I should caution, though, that any such combined organisation will not automatically signal the end of tensions and imbalances. Those are a feature of everyday life internally in each of our independent organisations today. So, broadening our shared remit will probably prove more complicated and more challenging. But if the outcome is a stronger combined front to promote Gaelic games, then it will also be more fulfilling more effective and more worthwhile.

The responsibilities and ambitions that we share with our two organisations, and the direction that we wish to see those evolve are a cornerstone of our Strategic Plan 2022-2026 "Towards One GAA for All". This is also the subject of a motion proposed by the GPA for debate at Congress. Clearly, momentum is building.

2022 agus ina Dhiaidh

VOLUNTEER BURDEN

I have in previous years used these pages to acknowledge the effort and leadership of the countless volunteers at every level throughout the Association whose work enables us to function and thrive. It is important that I put that on the record again this year. In particular, the response of GAA volunteers to the Covid crisis bears acknowledging again. Whether in terms of broader community effort or in terms of protecting and promoting Gaelic games as we sought to keep things going and to emerge intact.

I have also spoken of the concept of evolving to a more sustainable Association. That theme will be evident in our forthcoming strategic plan.

That concept is relevant in all manner of ways, but it is particularly relevant when considering the lot of the volunteer.

The demands placed upon the GAA officer are immense and growing. If the job is to be achievable, and enjoyable, then we have a responsibility to each individual who takes up a role in the Association.

We must ensure that each person knows precisely what their role entails, that they have the tools and training for the job and that there is an appropriate network in place to support them. Those ends are being very capably advanced under the banner of Officer Development which I mention elsewhere.

You will have noticed too, no doubt, the extra responsibilities I have signalled in these few words as inevitably coming your way…trusts, safeguarding and so on. And these are merely the ones that come immediately to mind.

So, we must also make sure that each role is sized properly and that it can reasonably be borne by one person in their spare time. In other words, that it is a sustainable burden for the candidate to take on. I sometimes worry that we are not doing as well here. Our world is becoming ever more complex and demanding – and that includes the GAA. We risk bombarding officers with responsibilities and deliverables that often have little to do with the games. Perhaps we need to think a little differently about who discharges these responsibilities and how we might share them.

The other aspect of sustainable volunteerism is the goal of renewal. The ideal being that you put in a wholehearted effort for a few years, and then step aside for the next person to do the same, with renewed ideas and vigour. But if the role is too big, or too burdensome then the risk is that it will prove difficult to attract new people to volunteer.

Player burnout is a familiar concept, one we are all wary of and should be trying our best to mitigate. Allied to that we need to set our minds to making sure that Volunteer Burnout does not become similarly topical in the GAA.

2022 agus ina Dhiaidh

SMART SLIOTAR

As hurling continues to evolve it becomes increasingly important to safeguard the integrity of the game. One aspect of this is the oversight of the match ball. Over the past decade considerable thought and attention has been devoted to the topic of the sliotar, resulting in a clear evolutionary path.

As far back as the All-Ireland Senior Hurling Championship of 2003, there has been ongoing work in terms of ensuring that sliotars comply with the specification that is set out in the Official Guide.

At that stage the manufacture of sliotars was essentially a cottage industry in Ireland, but with the ever-expanding popularity of the game has meant a vast increase in demand. Manufacture has moved largely offshore and has resulted in a number of issues that now need to be addressed.

Our Sliotar Work Group - with Ned Quinn as Chair – was charged with responsibility for this project and has engaged in an exhaustive consultation process with suppliers, players and other stakeholders. We have also undertaken extensive testing of potential prototypes.

There are a few distinct stages to this project. Since 2020 players and spectators have no doubt become familiar with the new yellow sliotar. This colour change was introduced in response to research indicating a need for enhanced visibility.

The next phase of the programme reaches fruition today with a proposal to delegates to change our rules in order to vary somewhat the specification of the ball, with a view to arriving at an accepted standard which can be effectively implemented.

Thereafter we intend to introduce, on a trial basis, an electronic chip in the sliotar to be used in this year's U20 Championships. This chip will serve two purposes.

We want to ensure standardisation of sliotars. We also want to protect the Association's reputation by ensuring effective governance and that sound regulatory control of sliotars used in Official games at all levels. Upon verifying the presence of the accredited chip, we can be assured that the ball meets the required specification and has been ethically sourced.

Interestingly too, this project has provided yet another platform for real integration with the Camogie Association and has seen both organisations combine their expertise to encouraging effect.

Since 2020 players and spectators have no doubt become familiar with the new yellow sliotar. This colour change was introduced in response to research indicating a need for enhanced visibility.

2022 agus ina Dhiaidh

GOVERNANCE

Governance remains a central theme in the GAA, this year and every year.

I am pleased to report that there have been quite a number of significant developments this year which will strengthen our hand as we strive to continuously improve how we conduct our affairs.

The GAA Governance Guide sets out the principles which we want to apply. Many of you will be becoming ever more familiar with its contents as the Governance module is now central to the suite of training for Club officers. I mentioned it already in the context of Officer Development, this is an eight-hour GAA certified Governance Course which gives an excellent grounding in the principles and some very useful practical insights.

This year the importance of governance was further enhanced when our County officer training was delivered on our behalf by the Institute of Public Administration.

Our guide is based upon the core principles of the Governance Code for Sport which is overseen by Sport Ireland. Like every other sporting organisation, we are required to formally adapt our policies and procedures in order to deliver full compliance within a prescribed timeframe. I am pleased to report that the GAA completed that process in late 2021.

The next stage will be to expand those measures and initiatives into Provincial Councils and County Committees, so you will no doubt be hearing more on this topic in the coming months.

Specifically in that regard Special Congress last October established in rule the necessity for Audit and Risk Committees at county level. We are working to support counties in the establishment of these bodies at the moment, with Michelle McAleer leading that initiative through her Internal Audit office. The work programme this year will include an initial review and assessment of governance practices and controls in counties. We will require, and assist, Counties to prepare a governance self-assessment and risk register which will be subject to regular ongoing review.

The requirement for good governance doesn't end at County level of course. It is equally important that our Clubs are run well. One important tool in this regard is the revised Club Constitution. The revised constitution came into effect in March last year with the aim of adoption at all Club AGMs this year. If that process has not yet been completed in your Club, I ask you to turn your attention to it this year.

A key objective of the Leadership and Governance target area for the sporting sector in general is to progress towards greater gender balance in board membership of bodies that are funded by the state. Minister Chambers has asked that all NGBs achieve 40% gender representation on their boards by the end of 2023. Clearly this poses a particular challenge for the GAA on a number of fronts. Our Coiste Bainistiochta, in common with management boards at all levels in the organisation, is not appointed but is voted upon democratically. And of course, we don't govern women's sport.

I mention these not as excuses not to comply, merely simply to highlight a difficulty ahead. There are two ways that we can respond to this imperative… we can either rail against it, or we can do our best to embrace the spirit of what is envisaged, while being mindful of, and highlighting the challenges.

We are starting from a good position. Ours is a family organisation. Women are a sizeable proportion of the crowd at every match everywhere; we have many women in executive role at Club level already. We need to consider how best to attract and interest those people to pursue involvement at County level and beyond.

The GAA is a modern, progressive organisation eminently capable of thriving on change. That is borne out by our track record in recent years, heralding momentous developments in such areas as new playing rules, new competition structures, a new playing season and so on.

We have not perhaps devoted the same degree of attention to our governance and management structures, where the same architecture has been in place for a long time. Looking to the future, I fully expect that we will apply ourselves with equal enthusiasm to reappraising these structures in order to make sure that the Association continues to operate to best effect and maintains its pre-eminent place in Irish sport and Irish life.

A key theme that struck me while undertaking that governance training that I mentioned above was that good governance is not just about compliance, it is equally about performance. Governance is not an end in itself; it is the means by which we improve everything. So, we will continue to strive for better governance because it will make us better at delivering for our members, players and public.

2022 agus ina Dhiaidh

OBAIR NA GAEILGE 2021

Bliain eile ghnóthach a bhí ann d'obair na Gaeilge i gCumann Lúthchleas Gael i 2021.

The Irish language continued play an integral role in how we promote our games and other GAA activities in 2021. Daily content as Gaeilge was viewed and shared on all GAA communicative platforms from GAA.ie, to our social media platforms, to our club newsletter as well as our match programmes. It is an important part of our supporters' match day experience in Croke Park. We recently launched our Lámhleabhar Fhear/ Bhean an Tí to assist stadium announcers in county grounds all over the country in providing a bilingual experience to our supporters.

Our online Irish language magazine, Cuaille, was read and enjoyed by members, clubs and schools from all around the globe. Similarly, our Irish language podcasts, in conjunction with An Spota Dubh, were as sought after as ever.

Fondúireacht Sheosaimh Mhic Dhonncha remains as popular as ever with our clubs with over 200 taking part and availing of our grant scheme to help promote Gaeilge at club level. 39 clubs will be presented with gold, silver or bronze medals in recognition of their efforts in promoting Irish within their clubs in 2021. The Fondúireacht is now one of the biggest Irish language community schemes and will continue to grow in the years ahead.

More schools and students than ever are now opting for the Irish language version of our TY programme Future Leaders, or Ceannairí don Todhchaí.

Despite the challenges presented by Covid 19, our delayed Scór Sinsir Finals from 2020 took place in the Connacht GAA's impressive NUI Air-Dome last November, our venue for today. Our bilingual Scór competitions continue to go from strength to strength with more clubs and members than ever engaging with our online activities during Covid.

During 2021 we undertook an ambitious Seachtain na Gaeilge online campaign with thousands engaging with the different competitions and activities we organised as part of the Féile. We continued to collaborate with others in the Irish language sector and in conjunction with Gael Linn, we announced the winners of the Comórtas Tráchtaireachta at an event in Croke Park.

We look forward to continuing and developing our work in not only promoting the Irish language but in promoting our games and activities through Irish in the years ahead. Beatha Teanga í a labhairt!

IN ÓMÓS

The GAA's greatest strength has always been the ordinary people who go to such extraordinary lengths in their dedication and commitment to the growth and development of Gaelic games.

These men and women of the highest calibre carry on a tradition that we can trace back to our earliest days and who have given us such a solid foundation. As we reflect on 2021, we remember all those members to whom we bade slán go fóill as they passed to their eternal reward.

As ever, it was a group of people of differing ages and roles; players, officials, founding club members, supporters, and volunteers. We suffered loss in every corner of the island and in our GAA communities abroad, some having enjoyed long, and fruitful lives and others tragically cut short much too soon and left us united in sorrow.

We honour their memory and celebrate the fact that they touched our lives and made a contribution that will inspire us to secure the GAA for future generations.

Cuimhnimís orthu uilig. We remember them all.

CONCLUSION

I hope that in time we can look back on 2021 not just as a year of loss, restrictions and damage, but as a year in which the GAA maintained its standing in Irish life and began to emerge from crisis with one eye on a better future. There finally seems to be a realistic prospect of better times ahead.

The human cost and the damage to our Association will be felt for some time to come, I know. But there were also some undoubted bright spots last year. There were many on-field feats and off-field endeavours that will, in time, come to characterise the year in our collective memory. We can be reassured that the GAA is as important to people as it ever was, perhaps even more so.

I believe the GAA will be stronger and better for what we have endured. Those things which we have long considered contentious, and which previously consumed us now seem eminently manageable compared to Covid.

I am very grateful to everybody – member, player, unit, officer, supporter – whose commitment and perseverance contributed to safeguarding the GAA in recent times. You can be justifiably proud of your efforts.

Our task now is to build on that momentum and goodwill and put it to positive effect to make the Association even better.

We are an organization that is sometimes – unfairly, I think - characterised as very conservative. The experience of the last two years has shown that when called upon, we can be very nimble. We varied our decision-making architecture and our approach to problem solving in order to be able to respond to, and even to pre-empt, extreme difficulties. And all the while continuing to foster our games. That flexibility is something which I think will be a feature of our operation from now on. Without, of course, losing sight of the principles that ground us.

The greatest gifts that 2022 can give us are certainty, stability and control of our own destiny. For the first time in many months, we can begin to plan for the medium term and long term again. Even at this remove, I am confident that the year ahead will be a year of excitement and of monumental change in the GAA. But above all, I hope 2022 proves to be an enjoyable and fulfilling year for you the member, whatever your role in the Association.

Go raibh maith agaibh agus go n-éirí libh.

Tom Ryan
Ard-Stiúrthóir
Cumann Lúthchleas Gael

WELCOME TO CROKE PARK
HOME OF THE GAA

Cooper
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LIMERICK SHAKE HANDS WITH HISTORY IN 2021

Limerick began the 2021 hurling year by marking the significance of our history and their county's place in it.

How fitting it was then that those Limerick men ended the 2021 campaign by making sure that their own place in the history of the game and of the GAA is now also secured after a Championship campaign that left us in no doubt about their prowess.

Fitting too, that the battle for the 100th Liam MacCarthy Cup presentation should come down to a clash between Cork and Limerick as it was that Liam MacCarthy, that London-Irish GAA legend and inspiration, was the son of a Cork father and Limerick mother.

On the day of their Allianz League clash with Tipperary last March, the Limerick hurlers opened the season and paid tribute to an important piece of GAA history when they took to the field in a specially commissioned jersey.

The distinctive looking green and white hooped shirt was a replica of the jersey that had been worn by the hurlers of Limerick who had shocked Dublin to win the 1921 All-Ireland senior final at Croke Park. That 1921 match, not played until 1923 due to the Civil War, was the first time that the senior hurling champions received the newly acquired Liam MacCarthy Cup.

But to talk about Limerick's march to glory in 2021 we need to talk about their Munster final championship showdown with Tipperary on July 18.

At half-time in the match, Limerick trailed 2-16 to 0-12, a 10-point gap that in no way flattered a Tipperary side playing what manager Liam Sheedy would describe as the high point display of his time in charge, and a performance that evoked memories of their near untouchable form of 2010 and 2016.

At Croke Park in December 2020 Limerick had glided through the dark and wispy winter air to put Waterford away at their ease in an eerie but emphatic victory as the country lingered in lockdown.

That team were ghosts compared to the side that was out-thought, out-fought and was out of step with what Tipperary were brandishing in the first-half.

But that's when the calling card of greatness was played. Because if there is an axiom for sporting greatness in any code it is the ability to find a way back when all hope seems lost, when staring defeat and ruin in the face stirs up a response and a revival that mere mortals can't fathom.

It's likely that we'll never know what Limerick chiefs John Kiely and Paul Kinnerk said to the Treaty players in the half-time dressing room at Páirc Uí Chaoimh.

But what we do know and what has thankfully been recorded for posterity is what the response on the field was as Limerick produced a thunderous third

quarter that ended at the water break with Limerick no longer 10 down but two points up.

The iconic moment was the mazy run by Kyle Hayes from inside his own half that meandered through a floundering Tipp rearguard to crash a shot to the net that didn't just see off Tipp but sent out a message to all of their rivals that this Limerick team is not easily silenced.

Having invested so much early on, Tipperary were unable to rally and the match ended 2-29 to 3-21 and so a first trio of consecutive Munster senior titles for the Treaty County in 85 years.

It also confirmed an aura of invincibility we haven't seen since the great Kilkenny four-in-a-row winning team led by Brian Cody from 2006-2009. There were still two hurdles for Limerick to clear. But in that 18-minute spell they had banished any doubt that they might be stopped from not just retaining the All-Ireland title but adding to the conviction with which they master it.

The pandemic again forced our hands on what the season would look like, and the Allianz Leagues were condensed dramatically into an eve of Championship programme but still delivered highlights, even if they were not properly finished to their usual full programme of finals.

Antrim's victory over Clare and battling draw with Wexford that ensured their return to Division 1B was not short-lived were moments to savour, with Kilkenny topping that group. In 1A, Galway were prominent in a high-scoring series and amassed 12-133 in five games to top that group. Future All-Ireland finalists Cork were at the other end of the table just above a relegated Westmeath but their tally of 18-107 was a sign they had some forwards to fear.

With no Division 1 final played because Kilkenny and Galway would not meet in the summer, the most important game would be the relegation play-off which saw Laois end a run of disappointing results to see off Westmeath 1-27 to 0-27 to stay up.

Offaly will replace them in Division 1 in 2022 after their five from five run in Division 2A. The great work in Kildare hurling continued as they went unbeaten and came up from Division 2B. The Sligo hurlers who have had some great form in the Championship in recent years were promoted unbeaten from 3A and Louth were clearly out in front and promoted from Division 3B.

The Championship would be frantic but memorable as always.

Clare toppled Waterford but were then edged out by Tipp in a tense affair that finished 3-23 to 2-22. Limerick had too much for Cork and had to produce the form of their lives to see off Tipp in the decider.

Dublin's ability to confound the critics and produce big displays continued as they blitzed Antrim 3-31 to 0-22 and then stunned Galway at Croke Park with a deserved 1-18 to 1-14 victory.

After staying up in the league, Antrim were relegated to the Joe McDonagh Cup when they were ousted in a play-off 2-27 to 2-21 by a Laois side who salvaged their season after an earlier disappointing and heavy collapse to Wexford.

Wexford carried that form into what was an epic Leinster semi-final clash with Kilkenny. This time the Cats had the last laugh with a Walter Walsh goal decisive in a 2-37 to 2-29 victory after extra-time.

Kilkenny were forewarned of Dublin's form and kept them at bay throughout the Leinster final winning 1-25 to 0-19.

The shot at redemption offered by the qualifiers saw Waterford and Galway go toe-to-toe in a classic with the Déise triumphing 1-30 to 3-20.

Quietly elsewhere Cork were regrouping. The ultra-competitive nature of the hurling championship was evident as Clare held off Wexford 2-25 to 2-22 but the Banner were lowered by the Rebels 3-19 to 1-23.

Waterford dared to dream big after their 4-28 to 2-27 dismissal of Tipp but hopes of halting Limerick never materialised as they lost 1-25 to 0-17. Cork easily accounted for Dublin but then needed extra-

time and the impact of super-sub Shane Kingston to send Kilkenny crashing out 1-37 to 1-32.

Kingston bagged an early goal in the All-Ireland final but from the throw-in Limerick looked comfortable in their surroundings, so much so that Peter Casey scored 0-5 before coming off injured before half-time and it never impacted on the Treaty who had Cian Lynch inspirational - guiding them to a comprehensive 3-32 to 1-22 victory.

The summer and the Liam MacCarthy belonged to Limerick. Westmeath defeated Kerry 2-28 to 1-24 to win a first Joe McDonagh Cup. Offaly won a first ever Christy Ring Cup beating Derry 0-41 to 2-14 in the final.

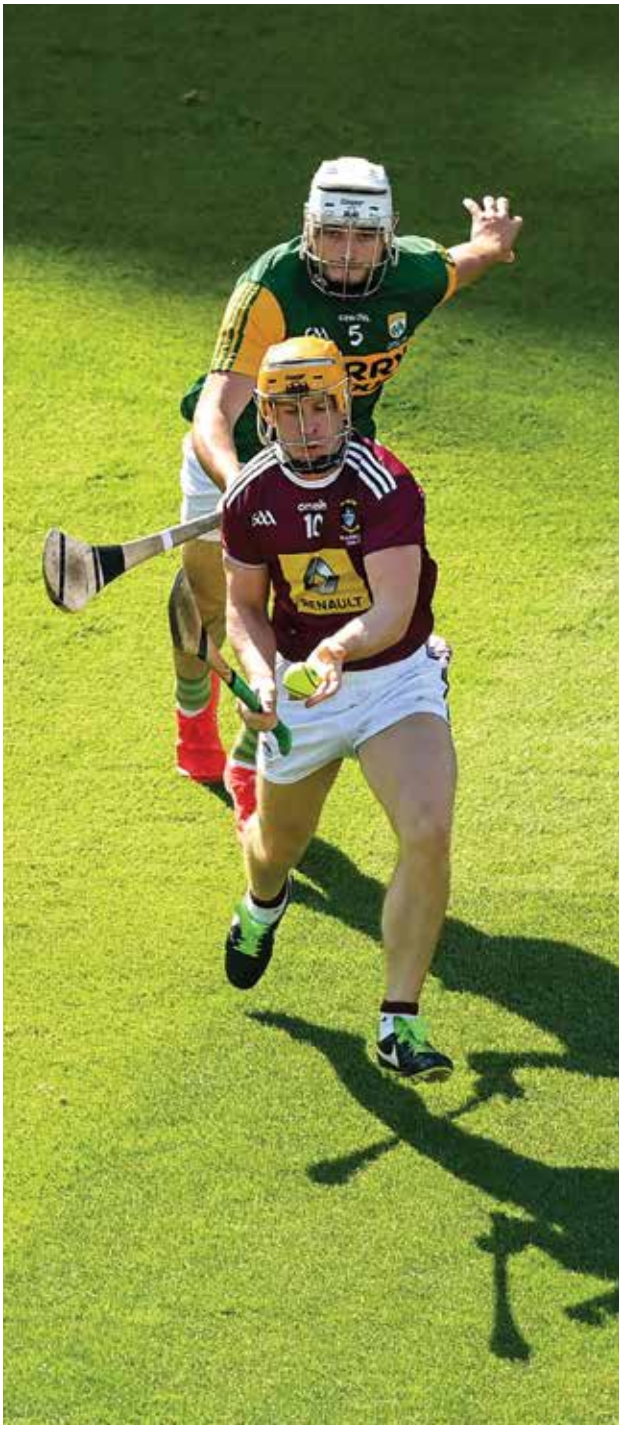
Former football All-Star Keith Higgins captained Mayo to the Nickey Rackard Cup crown over Tyrone 2-27 to 1-14.

Fermanagh claimed the Lory Meagher title beating Cavan 3-26 to 1-17.

Féile na nGael marked its 50th anniversary and its hugely important place in our calendar with John West Féile events at Croke Park and at Semple Stadium.

At underage level there were competitions to finish out that the pandemic had delayed. Cork's underage revolution continued as their U20s defeated Dublin in the deferred Bord Gáis Energy 2020 All-Ireland U20 final and then retained the title in 2021 soon after by seeing off Galway and the success continued for the Rebels as their minor team also defeated Galway in the Electric Ireland All-Ireland minor final. Galway had been the holders by virtue of their win over Kilkenny in the deferred 2020 decider played in July.

No review of the hurling year would be complete without mention of the departure of Martin Fogarty after five years at the helm of national hurling development and the enormous contribution he made to the development of the game which continues to produce inspirational and iconic moments and memories.



TYRONE'S REMARKABLE RETURN

Perhaps it was the end – temporary or otherwise – of the Dublin football dynasty's historic run or maybe it was the joy of being able to attend and fully connect with the championship as the pandemic load eased.

Either way, the novel feel to the concluding stages of the GAA Football Championship of 2021 will certainly live long in the memory.

And for all the right reasons too.

When the dust had settled and the engraving tools for the plinth of the Sam Maguire were put to one side, Tyrone's remarkable return to the summit of football was unquestionably the standout takeaway from a season that intrigued in no small measure.

With the first season syndrome very much in evidence for Brian Dooher and Fergal Logan, Tyrone's new management elevated their footballers to the highest level possible annexing a Croke Park Ulster title before delivering the big one at the same venue in the game that matters most in September.

That they had to contend with the serious and potentially derailing impediment of Covid over the course of their campaign only added further to the sense of achievement as the county celebrated their fourth ever All-Ireland win – their fourth in 18 years mind you, surely a template for aspiring counties elsewhere.

The sense of belief that pulsed through their team was difficult to ignore over the course of the campaign and appeared to grow with the successful navigation of each hurdle along the way.

While household names like Hampsey, Harte, Morgan, McCurry and Donnelly all led from the front, there were huge contributions from Conor Meyler, Conn Kilpatrick, Frank Burns, Kieran McGeary, Niall McKenna and an exquisite use of the bench which saw Darragh Canavan and Cathal McShane used to maximum effect at crucial stages of huge games.

The brand of football played by the eventual All-Ireland winners was another noteworthy aspect of their crusade to the winners' enclosure.

Accordingly, it was hard not to make a connection with the style that accompanied the success and the allure of the county's 2020 club football championship when the national TV cameras decamped to Tyrone on more than one occasion before Dungannon ended a long drought to emerge as county kingpins.

GAA
tyrone fabrication
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The quality of football was difficult to ignore and football followers across the island were treated to top quality encounters. While it would be simplistic to connect the standard of fare that was on show in the O'Neill County with the Sam Maguire success that was to follow, it did underline the health of the game and the scene in general in the county.

Before the championships swung into life there remained the all-consuming issue of Dublin's incredible run and total domination of the game.

A change of management that had seen Dessie Farrell replace Jim Gavin for the 2020 campaign ensured an accompanying changing of the guard and while it was pretty much business as usual in year one, the absence of Stephen Cluxton and Paul Mannion dominated the commentary around the team for much of the year.

The general consensus to emerge following the league was that they were not flying at the same altitude as other seasons but this was only going to be properly tested in the white heat of championship.

The champions' form remained under the spotlight on the Leinster circuit where stop-start performances saw them account for Wexford and Meath before Kildare were held at bay in the final.

Missing was the same streak of ruthlessness and even allowing for the improvements shown by both Meath and Kildare, those with designs on an All-Ireland challenge surely took succor from this.

In Munster there was little in the way of change. Once again, Clare had the misfortune of having to play Kerry – away – in their first outing denying the chance to build momentum before a winner takes all contest of that magnitude.

While Cork accounted for Limerick in their semi-final assignment, it was obvious that revenge was high on the Kerry agenda ahead of the Munster final which followed. How could it not be after the smash and grab raid Cork served on them the previous winter at Páirc Uí Chaoimh in one of the standout moments of championship 2019.

Mayo's early championship form saw them rack up huge scores against both Sligo and Leitrim and Galway's success against Roscommon confirmed a meeting of the province's big two in the final.

The decision to move both the Connacht and Ulster football finals to Croke Park made perfect sense with the restrictions eased to permit 25% of the capacity to attend the games.

And while Galway pressed the right buttons in the first half of the contest, an injury to Shane Walsh sucked some of the life out of their second-period challenge and saw Mayo claim the spoils.

Not for the first time in recent seasons it was the Ulster championship that captivated most.

Cavan's title defence faltered at the first hurdle as Tyrone laid down a marker in Omagh and after dispatching the challenge of Down, Donegal squeaked home in a tense encounter with neighbours Derry.

Armagh had too much for Antrim in their opener but not quite enough for Monaghan in the next round after a high scoring thriller and Tyrone served up another signpost with a victory over Donegal.

Tyrone and Monaghan renewed their neighbourly rivalry on Jones' Road and after a dramatic finale Tyrone's project took a giant step forward albeit by the slimmest of margins.

Their resilience was arguably the most noteworthy aspect of the two Croke Park provincial deciders.

If the season needed a touchpaper to light it, it certainly came in the shape of two seismic semi-final clashes which will live long in the memory.

The 'will they, won't they' saga surrounding Tyrone's ongoing involvement in the championship after their camp was hit with an outbreak added further intrigue to a season like no other.

Mayo were first to book a final date after clawing their way back into a titanic clash with their old foes Dublin. The seven-in-a-row chasers raced into a comfortable lead in the first half but couldn't stem the Mayo revival. And when the game tumbled into extra-time there was only going to be one winner as Dublin's remarkable winning streak finally came to a halt.

The impressive energy that had pulsed through the Mayo challenge was epitomised by the contributions of some of the younger faces such as Ryan O'Donoghue and Tommy Conroy, who between them chipped in with eight points.

Rob Hennelly's calm nerve in kicking a late equaliser from a retaken '45 to force extra-time and an incredible stretch from Diarmaid O'Connor on the Davin Stand end line to keep a wayward ball in play were iconic moments from a clash that mesmerised in the rain.

By the time the dust had settled on Mayo's feat, Tyrone had been handed more time to get over their Covid challenges and the clash they and Kerry served up was no less memorable than semi-final number one.

It too required extra-time before the Tyrone bench swung it their way for a win that would end Peter Keane's stint in the Kingdom hotseat.

If ever a game underlined the importance of goals in a tight contest, this was it.

A brace from Niall McKenna and another from Cathal

And when the game tumbled into extra-time there was only going to be one winner as Dublin's remarkable winning streak finally came to a halt.

McShane had a huge bearing on proceedings and Kerry were left to rue missed chances of their own – not least a first-half chance ruled out because Stephen O'Brien was in the square after Paul Geaney opted to pass to him rather than finish the chance himself.

Could Mayo exercise their demons in what was a first-ever final meeting with Tyrone?

Unfortunately, the answer for them was no.

Tyrone outfought and outsmarted the Connacht champions and as in the semi-final, their ability to conjure up goals once again stood them in good stead. Tyrone's success rejogged memories of their 2003, 2005 and 2008 success and thankfully the masses were in place to witness it first-hand.

Mayo gave as good as they got in the first half of the 2021 final contest and must have left Croke Park ruing a number of missed first-half chances.

Tyrone soaked up everything Mayo had to offer and went on to build on their 0-10 to 0-8 half-time lead.

As ever small margins tip contests at the highest level and we can only ponder over two more missed goal chances in a lively third quarter for the Connacht champions.

Tommy Conroy shot wide after outpacing Pádraig Hampsey and Ryan O'Donoghue's 42nd minute penalty clipped the wrong side of the post ending up wide as another golden chance went abegging.

Tyrone's bench activation plan then commenced with McShane and Canavan both sprung to great effect.

McShane grabbed his team's first goal and when McCurry added a second the game started to ebb from Mayo leaving them contemplating an 11th final defeat since their last success back in 1951.

The senior final wasn't the only one involving Tyrone either. Their minors impressed on the way to their Croke Park final date only to fall short by the slimmest of margins in an entertaining encounter with a talented Meath team.

The U20 competition captivated in no small measure as well and the final meeting of Offaly and Roscommon did not disappoint.

Offaly succeeded in providing a fairytale end to an incredible season in an open and free scoring game which invigorated the county.

Even allowing for the sense of flux in Gaelic football – and in life in general – for much of 2021 and the tweaked formats in play, Tyrone's ascent to the summit still came as a surprise to many outside their immediate group.

What the new management did to galvanise the class of '21 represents a huge achievement.

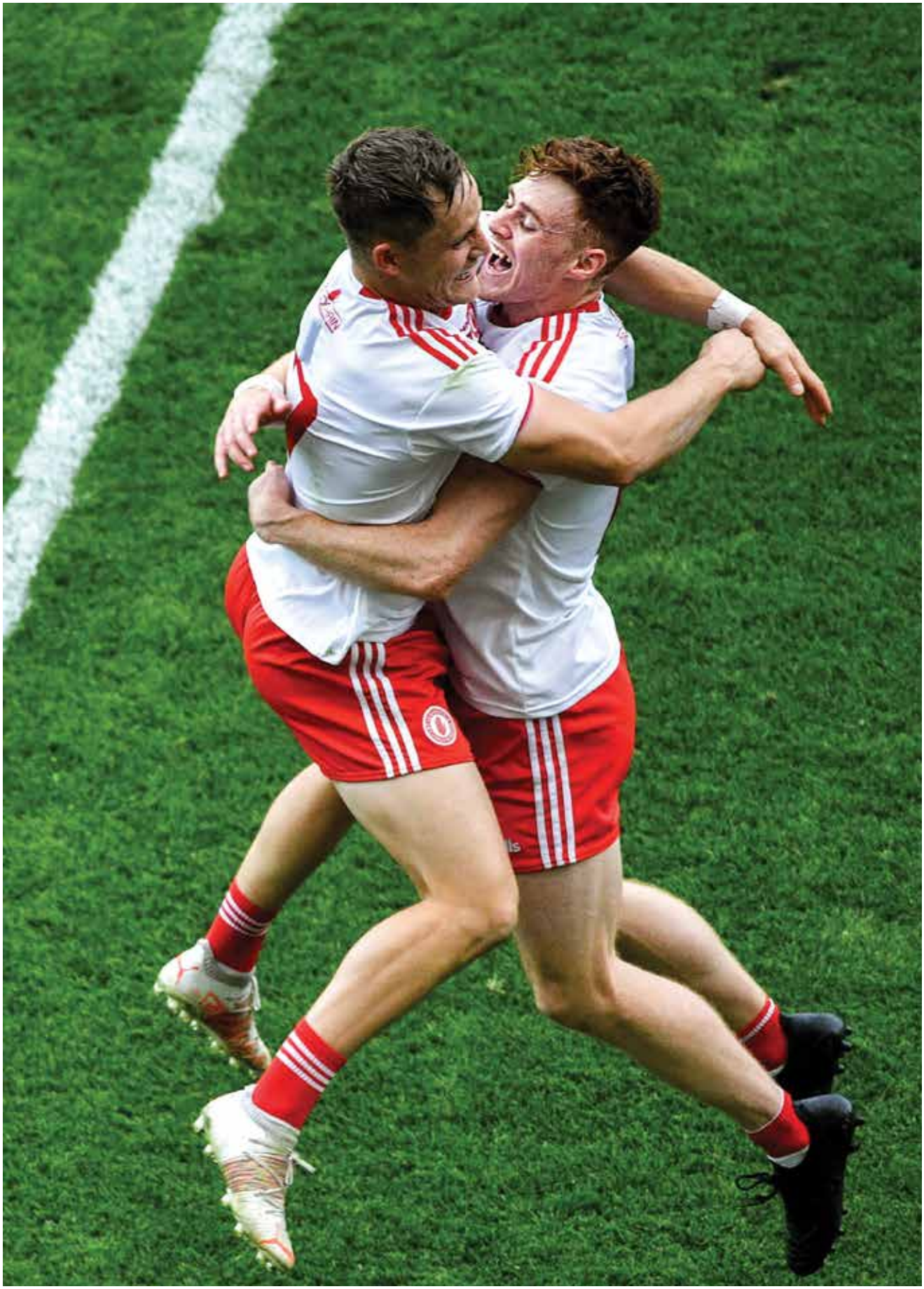
The rejuvenation of stalwarts and the elevation of some lesser-known faces proved to be a potent mix and for this Messrs., Dooher and Logan deserve commendation.

As ever the shark infested waters of Ulster await in 2022 – albeit with the safety net of a second chance via the qualifiers.

Winning it once is an achievement – retaining it is another challenge entirely.

Tyrone have never managed it before.

Could this year be the year?



2021 HURLING FINALS RESULTS

Date	Competition	Stage	Venue
22/08/2021	GAA Hurling All-Ireland Senior Championship	Final	Páirc an Chrócaigh
17/07/2021	Joe McDonagh Cup	Final	Páirc an Chrócaigh
01/08/2021	Christy Ring Cup	Final	Páirc an Chrócaigh
31/07/2021	Nickey Rackard Cup	Final	Páirc an Chrócaigh
31/07/2021	Lory Meagher Cup	Final	Páirc an Chrócaigh
10/07/2021	Bord Gáis Energy GAA Hurling All-Ireland U20 Championship	Final (2020)	UPMC Nowlan Park
18/08/2021	GAA Hurling All-Ireland U20 Championship	Final (2021)	Semple Stadium
10/07/2021	Electric Ireland GAA Hurling All-Ireland Minor Championship	Final (2020)	MW Hire O'Moore Park
21/08/2021	Electric Ireland GAA Hurling All-Ireland Minor Championship	Final (2021)	Páirc an Chrócaigh

	Result						Referee
	LIMERICK	3	32	1	22	CORK	Fergal Horgan
	WESTMEATH	2	28	1	24	KERRY	Seán Cleere
	OFFALY	0	41	2	14	DERRY	Thomas Gleeson
	MAYO	2	27	1	14	TYRONE	Richie Fitzsimons
	FERMANAGH	3	26	1	17	CAVAN	Michael Kennedy
	CORK	2	19	1	18	DUBLIN	John Keenan
	CORK	4	19	2	14	GALWAY	Johnny Murphy
	GALWAY	1	17	1	14	KILKENNY	Seán Stack
	CORK	1	23	0	12	GALWAY	Colm Cunning

2021 HURLING CHAMPIONSHIP RESULTS

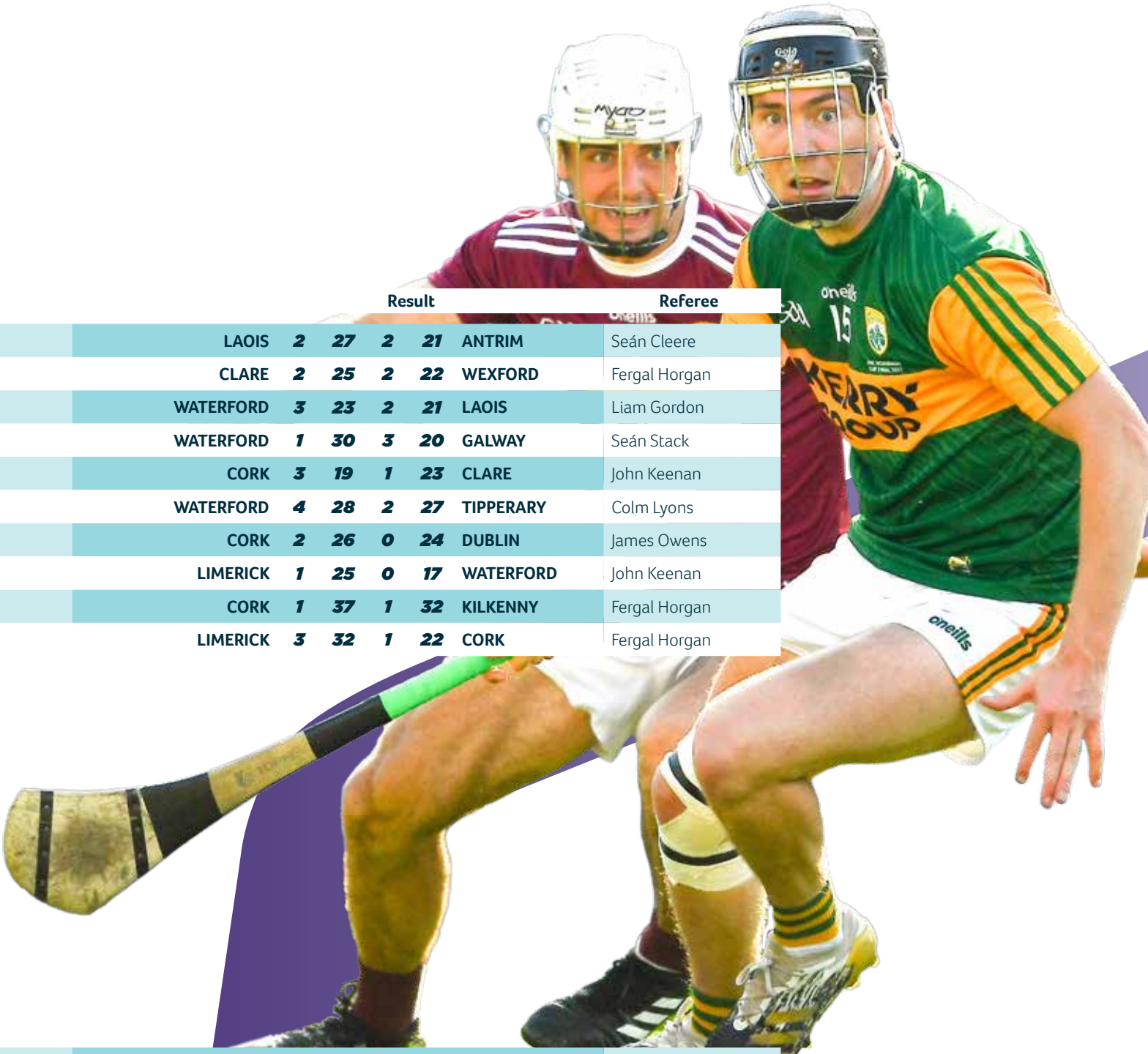
Date	Competition	Stage	Venue
26/06/2021	Leinster GAA Hurling Senior Championship	Quarter-Final	Páirc Tailteann
26/06/2021	Leinster GAA Hurling Senior Championship	Quarter-Final	UPMC Nowlan Park
03/07/2021	Leinster GAA Hurling Senior Championship	Semi-Final	Páirc an Chrócaigh
03/07/2021	Leinster GAA Hurling Senior Championship	Semi-Final	Páirc an Chrócaigh
17/07/2021	Leinster GAA Hurling Senior Championship	Final	Páirc an Chrócaigh
27/06/2021	Munster GAA Huring Senior Championship	Quarter-Final	Semple Stadium
03/07/2021	Munster GAA Huring Senior Championship	Semi-Final	Semple Stadium
04/07/2021	Munster GAA Huring Senior Championship	Semi-Final	LIT Gaelic Grounds
18/07/2021	Munster GAA Huring Senior Championship	Final	Páirc Uí Chaoimh

						Result	Referee
	DUBLIN	3	31	0	22	ANTRIM	Liam Gordon
	WEXFORD	5	31	1	23	LAOIS	Thomas Walsh
	DUBLIN	1	18	1	14	GALWAY	Johnny Murphy
	KILKENNY	2	37	2	29	WEXFORD	Fergal Horgan
	KILKENNY	1	25	0	19	DUBLIN	Johnny Murphy
	CLARE	1	22	0	21	WATERFORD	Colm Lyons
	LIMERICK	2	22	1	17	CORK	Paud O'Dwyer
	TIPPERARY	3	23	2	22	CLARE	James Owens
	LIMERICK	2	29	3	21	TIPPERARY	Paud O'Dwyer

2021 HURLING CHAMPIONSHIP RESULTS

Date	Competition	Stage	Venue
10/07/2021	GAA Hurling All-Ireland Senior Championship	Preliminary Round	Parnell Park
17/07/2021	GAA Hurling All-Ireland Senior Championship	Round 1	Semple Stadium
17/07/2021	GAA Hurling All-Ireland Senior Championship	Round 1	UPMC Nowlan Park
24/07/2021	GAA Hurling All-Ireland Senior Championship	Round 2	Semple Stadium
24/07/2021	GAA Hurling All-Ireland Senior Championship	Round 2	LIT Gaelic Grounds
31/07/2021	GAA Hurling All-Ireland Senior Championship	Quarter-Final	Páirc Uí Chaoimh
31/07/2021	GAA Hurling All-Ireland Senior Championship	Quarter-Final	Semple Stadium
07/08/2021	GAA Hurling All-Ireland Senior Championship	Semi-Final	Páirc an Chrócaigh
08/08/2021	GAA Hurling All-Ireland Senior Championship	Semi-Final	Páirc an Chrócaigh
22/08/2021	GAA Hurling All-Ireland Senior Championship	Final	Páirc an Chrócaigh

26/06/2021	Joe McDonagh Cup	Group A Round 1	St Conleth's Park
03/07/2021	Joe McDonagh Cup	Group A Round 2	Netwatch Cullen Park
10/07/2021	Joe McDonagh Cup	Group A Round 3	TEG Cusack Park
26/06/2021	Joe McDonagh Cup	Group B Round 1	Austin Stack Park
03/07/2021	Joe McDonagh Cup	Group B Round 2	McKenna Park
10/07/2021	Joe McDonagh Cup	Group B Round 3	Páirc Tailteann
17/07/2021	Joe McDonagh Cup	Final	Páirc an Chrócaigh



	Result					Referee
LAOIS	2	27	2	21	ANTRIM	Seán Cleere
CLARE	2	25	2	22	WEXFORD	Fergal Horgan
WATERFORD	3	23	2	21	LAOIS	Liam Gordon
WATERFORD	1	30	3	20	GALWAY	Seán Stack
CORK	3	19	1	23	CLARE	John Keenan
WATERFORD	4	28	2	27	TIPPERARY	Colm Lyons
CORK	2	26	0	24	DUBLIN	James Owens
LIMERICK	1	25	0	17	WATERFORD	John Keenan
CORK	1	37	1	32	KILKENNY	Fergal Horgan
LIMERICK	3	32	1	22	CORK	Fergal Horgan
CARLOW	2	22	3	16	KILDARE	Colum Cunning
WESTMEATH	0	23	0	18	CARLOW	Rory McGann
WESTMEATH	2	19	1	21	KILDARE	Cathal McAllister
KERRY	2	24	1	21	DOWN	Cathal McAllister
DOWN	1	27	2	16	MEATH	Patrick Murphy
MEATH	0	28	1	21	KERRY	Shane Hynes
WESTMEATH	2	28	1	24	KERRY	Seán Cleere

2021 HURLING CHAMPIONSHIP RESULTS

Date	Competition	Stage	Venue
26/06/2021	Christy Ring Cup	Group A Round 1	Aughrim
03/07/2021	Christy Ring Cup	Group A Round 2	Dr Hyde Park
10/07/2021	Christy Ring Cup	Group A Round 3	Owenbeg
03/07/2021	Christy Ring Cup	Group B Round 1	Markievicz Park
17/07/2021	Christy Ring Cup	Quarter-Final	Dr Hyde Park
24/07/2021	Christy Ring Cup	Semi-Final	Owenbeg
24/07/2021	Christy Ring Cup	Semi-Final	Bord na Móna O'Connor Park
01/08/2021	Christy Ring Cup	Final	Páirc an Chrócaigh
26/06/2021	Nickey Rackard Cup	Group A Round 1	O'Donnell Park
03/07/2021	Nickey Rackard Cup	Group A Round 2	MacHale Park
10/07/2021	Nickey Rackard Cup	Group A Round 3	Avant Money Páirc Seán Mac Diarmada
03/07/2021	Nickey Rackard Cup	Group B Round 1	Athletic Grounds
17/07/2021	Nickey Rackard Cup	Quarter-Final	Kingspan Breffni
24/07/2021	Nickey Rackard Cup	Semi-Final	Avant Money Páirc Seán Mac Diarmada
24/07/2021	Nickey Rackard Cup	Semi-Final	Páirc Naomh Colmcille
31/07/2021	Nickey Rackard Cup	Final	Páirc an Chrócaigh
26/06/2021	Lory Meagher Cup	Group A Round 1	Glennon Brothers Pearse Park
03/07/2021	Lory Meagher Cup	Group A Round 2	Darver
10/07/2021	Lory Meagher Cup	Group A Round 3	Inniskeen
04/07/2021	Lory Meagher Cup	Group B Round 1	Kingspan Breffni
17/07/2021	Lory Meagher Cup	Quarter-Final	Brewster Park
24/07/2021	Lory Meagher Cup	Semi-Final	Glennon Brothers Pearse Park
24/07/2021	Lory Meagher Cup	Semi-Final	Kingspan Breffni
31/07/2021	Lory Meagher Cup	Final	Páirc an Chrócaigh

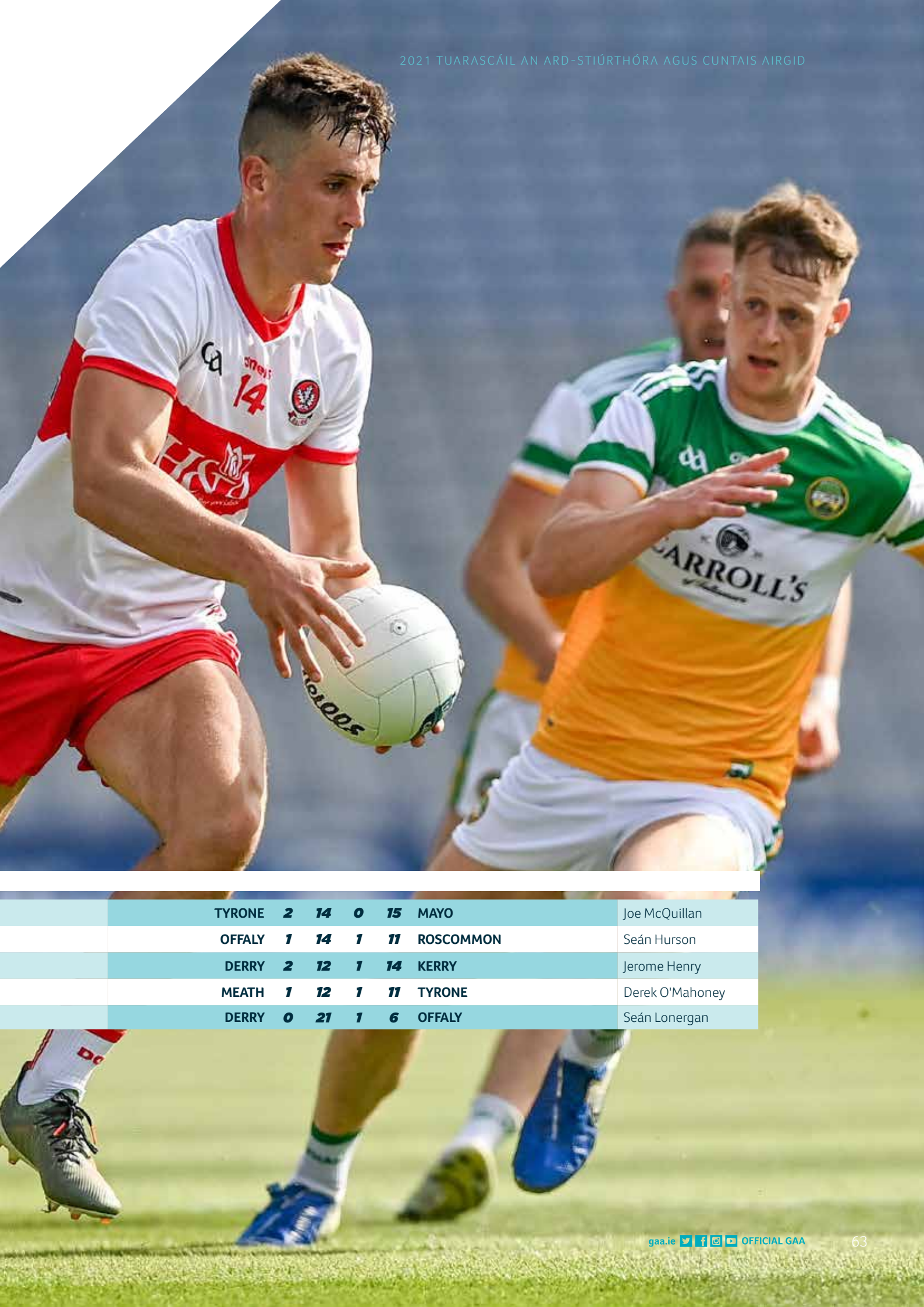
	Result					Referee
WICKLOW	2	18	1	11	ROSCOMMON	Thomas Gleeson
DERRY	0	19	1	15	ROSCOMMON	Chris Mooney
DERRY	2	23	0	18	WICKLOW	Colm McDonald
OFFALY	2	39	2	17	SLIGO	Alan Kelly
SLIGO	2	18	1	20	ROSCOMMON	Richie Fitzsimons
DERRY	0	28	2	17	SLIGO	Kevin Brady
OFFALY	6	30	0	10	WICKLOW	Nathan Wall
OFFALY	0	41	2	14	DERRY	Thomas Gleeson
MAYO	2	14	0	17	DONEGAL	Kevin Brady
MAYO	0	29	0	10	LEITRIM	Tarlach Conway
DONEGAL	1	27	4	10	LEITRIM	Michael Kennedy
TYRONE	1	18	1	16	ARMAGH	James Clarke
ARMAGH	7	25	1	21	LEITRIM	Caymon Flynn
MAYO	2	23	2	9	ARMAGH	Kevin Jordan
TYRONE	2	24	1	21	DONEGAL	Colm McDonald
MAYO	2	27	1	14	TYRONE	Richie Fitzsimons
LONGFORD	8	25	3	19	LOUTH	Brian Keon
LOUTH	3	15	0	17	MONAGHAN	Shane Guinan
MONAGHAN	0	19	1	16	LOUTH	Kevin Parke
CAVAN	1	16	0	17	FERMANAGH	Colm McDonald
FERMANAGH	3	15	4	6	MONAGHAN	James Clarke
FERMANAGH	1	21	1	12	LONGFORD	Brian Keon
CAVAN	1	21	0	20	LOUTH	Kevin Parke
FERMANAGH	3	26	1	17	CAVAN	Michael Kennedy

2021 FOOTBALL FINALS RESULTS

Date	Competition	Stage	
11/09/2021	GAA Football All-Ireland Senior Championship	Final	Páirc an Chrócaigh
15/08/2021	EirGrid GAA Football All-Ireland U20 Championship	Final	Páirc an Chrócaigh
18/07/2021	Electric Ireland GAA Football All-Ireland Minor Championship	Final (2020)	Bord na Móna O'Connor Park
28/08/2021	Electric Ireland GAA Football All-Ireland Minor Championship	Final (2021)	Páirc an Chrócaigh
19/06/2021	Allianz Football League Division 3	Final	Páirc an Chrócaigh

*No finals played in the Allianz Football League Division 1, 2 and 4.
Top teams in each division declared as champions -

KERRY AND DUBLIN - Shared Allianz Football League Roinn 1 champions
KILDARE AND MAYO - Shared Allianz Football League Roinn 2 champions
ANTRIM AND LOUTH - Shared Allianz Football League Roinn 4 champions



TYRONE	2	14	0	15	MAYO	Joe McQuillan
OFFALY	1	14	1	11	ROSCOMMON	Seán Hurson
DERRY	2	12	1	14	KERRY	Jerome Henry
MEATH	1	12	1	11	TYRONE	Derek O'Mahoney
DERRY	0	21	1	6	OFFALY	Seán Lonergan

2021 FOOTBALL CHAMPIONSHIP RESULTS

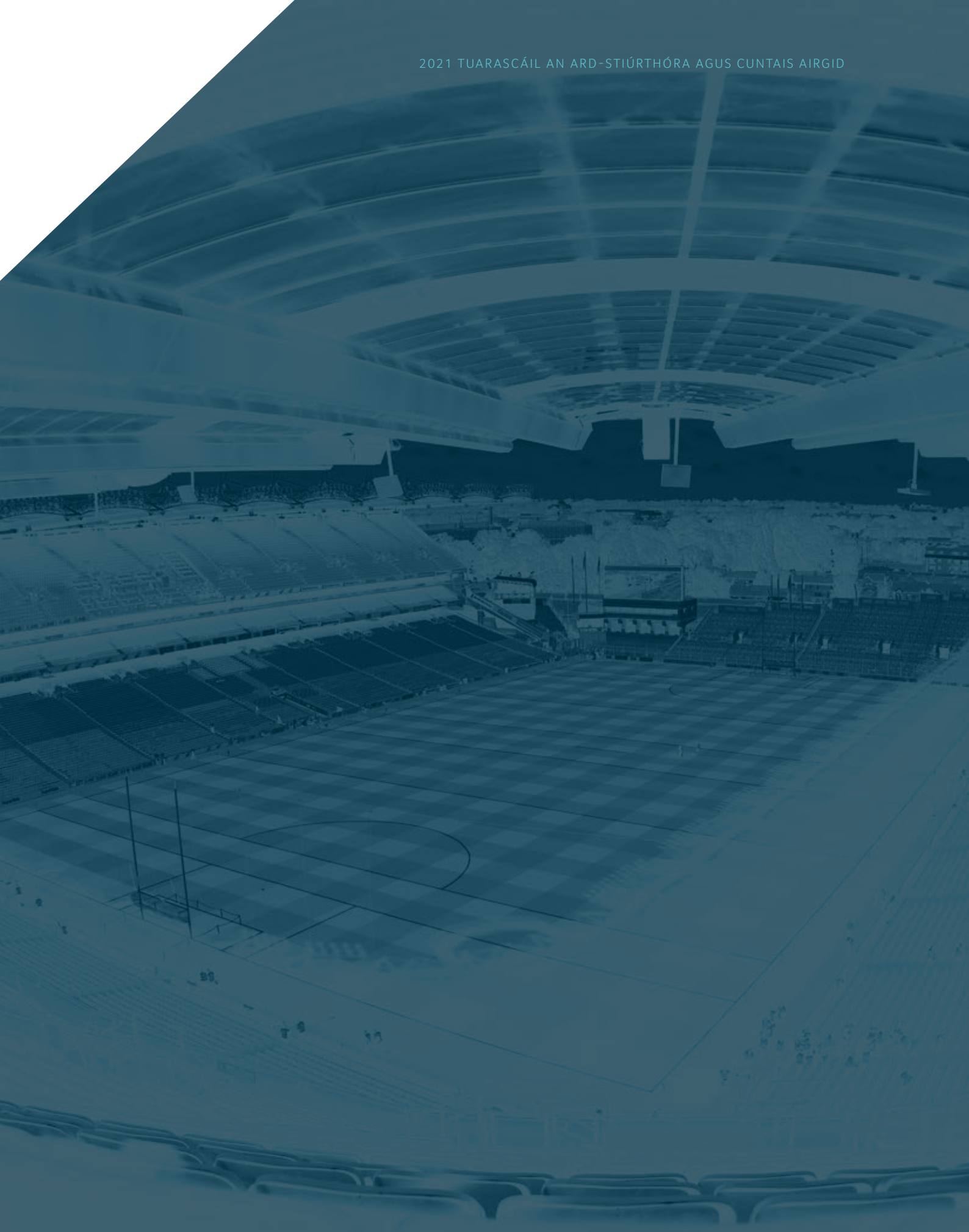
Date	Competition	Stage	Venue
26/06/2021	Connacht GAA Football Senior Championship	Quarter-Final	Markievicz Park
04/07/2021	Connacht GAA Football Senior Championship	Semi-Final	Dr Hyde Park
11/07/2021	Connacht GAA Football Senior Championship	Semi-Final	MacHale Park
25/07/2021	Connacht GAA Football Senior Championship	Final	Páirc an Chrócaigh
27/06/2021	Leinster GAA Football Seior Championship	Round 1	Páirc Tailteann
27/06/2021	Leinster GAA Football Seior Championship	Round 1	Aughrim
27/06/2021	Leinster GAA Football Seior Championship	Round 1	Bord na Móna O'Connor Park
04/07/2021	Leinster GAA Football Seior Championship	Quarter-Final	MW Hire O'Moore Park
04/07/2021	Leinster GAA Football Seior Championship	Quarter-Final	Chadwicks Wexford Park
04/07/2021	Leinster GAA Football Seior Championship	Quarter-Final	Bord na Móna O'Connor Park
04/07/2021	Leinster GAA Football Seior Championship	Quarter-Final	Páirc Tailteann
18/07/2021	Leinster GAA Football Seior Championship	Semi-Final	Páirc an Chrócaigh
18/07/2021	Leinster GAA Football Seior Championship	Semi-Final	Páirc an Chrócaigh
01/08/2021	Leinster GAA Football Seior Championship	Final	Páirc an Chrócaigh
26/06/2021	Munster GAA Football Senior Championship	Quarter-Final	LIT Gaelic Grounds
26/06/2021	Munster GAA Football Senior Championship	Quarter-Final	Fitzgerald Stadium
10/07/2021	Munster GAA Football Senior Championship	Semi-Final	LIT Gaelic Grounds
10/07/2021	Munster GAA Football Senior Championship	Semi-Final	Semple Stadium
25/07/2021	Munster GAA Football Senior Championship	Final	Fitzgerald Stadium
27/06/2021	Ulster GAA Football Senior Championship	Preliminary Round	Páirc Esler
03/07/2021	Ulster GAA Football Senior Championship	Quarter-Final	Athletic Grounds
04/07/2021	Ulster GAA Football Senior Championship	Quarter-Final	St Tiernach's Park
10/07/2021	Ulster GAA Football Senior Championship	Quarter-Final	Healy Park
11/07/2021	Ulster GAA Football Senior Championship	Quarter-Final	Mac Cumhaill Park
17/07/2021	Ulster GAA Football Senior Championship	Semi-Final	Páirc Esler
18/07/2021	Ulster GAA Football Senior Championship	Semi-Final	Brewster Park
31/07/2021	Ulster GAA Football Senior Championship	Final	Páirc an Chrócaigh
14/08/2021	GAA Football All-Ireland Senior Championship	Semi-Final	Páirc an Chrócaigh
28/08/2021	GAA Football All-Ireland Senior Championship	Semi-Final	Páirc an Chrócaigh
11/09/2021	GAA Football All-Ireland Senior Championship	Final	Páirc an Chrócaigh

	Result					Referee
MAYO	3	23	0	12	SLIGO	Paul Faloon
GALWAY	2	11	0	12	ROSCOMMON	Joe McQuillan
MAYO	5	20	0	11	LEITRIM	Fergal Kelly
MAYO	2	14	2	8	GALWAY	Conor Lane
OFFALY	3	19	0	19	LOUTH	Brendan Cawley
WEXFORD	2	11	0	14	WICKLOW	Fergal Kelly
LONGFORD	0	25	2	13	CARLOW	Conor Lane
KILDARE	1	15	0	13	OFFALY	Martin McNally
DUBLIN	0	15	0	7	WEXFORD	Derek O'Mahoney
WESTMEATH	3	20	1	10	LAOIS	David Coldrick
MEATH	4	22	0	12	LONGFORD	Ciarán Branagan
KILDARE	2	14	0	18	WESTMEATH	Derek O'Mahoney
DUBLIN	2	16	1	13	MEATH	Conor Lane
DUBLIN	0	20	1	9	KILDARE	Martin McNally
LIMERICK	4	18	0	12	WATERFORD	Joe McQuillan
KERRY	3	22	1	11	CLARE	Jerome Henry
CORK	1	16	0	11	LIMERICK	Brendan Cawley
KERRY	1	19	1	8	TIPPERARY	Niall Cullen
KERRY	4	22	1	9	CORK	Barry Cassidy
DONEGAL	2	25	1	12	DOWN	Maurice Deegan
MONAGHAN	1	21	0	14	FERMANAGH	Barry Cassidy
ARMAGH	4	15	0	14	ANTRIM	Seán Hurson
TYRONE	1	18	0	13	CAVAN	David Gough
DONEGAL	0	16	0	15	DERRY	David Coldrick
MONAGHAN	4	17	2	21	ARMAGH	David Coldrick
TYRONE	0	23	1	14	DONEGAL	Joe McQuillan
TYRONE	0	16	0	15	MONAGHAN	David Gough
MAYO	0	17	0	14	DUBLIN	Conor Lane
TYRONE	3	14	0	22	KERRY	David Coldrick
TYRONE	2	14	0	15	MAYO	Joe McQuillan

Cumann Lúthchleas Gael

Annual Reports and Financial Statements

11 Months Period Ended 30 September 2021



Ráitis Airgeadais

For the 11 Month Period Ended 30 September 2021

CLÁR ÁBHAR

CUMANN LÚTHCHLEAS GAEL FINANCIAL STATEMENTS FOR THE 11 MONTH PERIOD ENDED 30 SEPTEMBER 2021 68

TUARASCÁIL AN STIÚRTHÓRA AIRGEADAIS 72

CUMANN LÚTHCHLEAS GAEL CONSOLIDATED FINANCIAL STATEMENTS 78

STATEMENT OF MANAGEMENT RESPONSIBILITIES 80

REPORT OF THE INDEPENDENT AUDITORS 82

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS 83

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME 84

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES 85

CONSOLIDATED BALANCE SHEET 86

CONSOLIDATED STATEMENT OF CASH FLOWS 87

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS 88

CUMANN LÚTHCHLEAS GAEL CENTRAL COUNCIL FINANCIAL STATEMENTS 102

MANAGEMENT AND OTHER INFORMATION 104

REPORT OF THE ARD-CHOMHAIRLE 106

STATEMENT OF MANAGEMENT RESPONSIBILITIES 111

REPORT OF THE INDEPENDENT AUDITORS 112

STATEMENT OF INCOME AND RETAINED EARNINGS 114

STATEMENT OF COMPREHENSIVE INCOME 115

BALANCE SHEET 116

STATEMENT OF CHANGES IN RESERVES 117

STATEMENT OF CASH FLOWS 118

NOTES TO THE FINANCIAL STATEMENTS 119

UNAUDITED SCHEDULES TO THE FINANCIAL STATEMENTS 130

CUMANN LÚTHCHLEAS GAEL FINANCIAL STATEMENTS DISTRIBUTION TABLES 136

TABLES OF PAYMENTS TO CLUB COUNTIES AND PROVINCES 2021 138

PÁIRC AN CHRÓCAIGH CTR AND SUBSIDIARY COMPANIES **140**

DIRECTORS AND OTHER INFORMATION 143

TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH 144

DIRECTORS' REPORT 147

DIRECTORS' RESPONSIBILITY STATEMENT 150

REPORT OF THE INDEPENDENT AUDITORS 151

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS 154

COMPANY STATEMENT OF INCOME AND RETAINED EARNINGS 155

CONSOLIDATED BALANCE SHEET 156

COMPANY BALANCE SHEET 157

CONSOLIDATED STATEMENT OF CASH FLOWS 158

NOTES TO THE FINANCIAL STATEMENTS 159

CUMANN LÚTHCHLEAS GAEL INSURANCE FUND FINANCIAL STATEMENTS **174**

NATIONAL INSURANCE & RISK MANAGEMENT COMMITTEE AND OTHER INFORMATION 176

PRINCIPAL ACTIVITIES 177

STATEMENT OF MANAGEMENT RESPONSIBILITIES 178

REPORT OF THE INDEPENDENT AUDITORS 179

STATEMENT OF INCOME AND RETAINED EARNINGS 181

BALANCE SHEET 182

NOTES TO THE FINANCIAL STATEMENTS 183

CUMANN LÚTHCHLEAS GAEL INJURY BENEFIT FUND FINANCIAL STATEMENTS **186**

PRINCIPAL ACTIVITIES 188

STATEMENT OF MANAGEMENT RESPONSIBILITIES 189

REPORT OF THE INDEPENDENT AUDITORS 190

STATEMENT OF INCOME AND RETAINED EARNINGS 192

BALANCE SHEET 193

NOTES TO THE FINANCIAL STATEMENTS 194

CUMULATIVE INJURY SUMMARY REPORT 196

NUMBER OF TEAMS REGISTERED 197

CENTRAL COUNCIL FINANCES IN 2021

Central Council consolidated surplus - €1.9m

Continued uncertainty overlapped with a degree of optimism is what best characterises the 2021 financial results. Two All-Ireland championship campaigns, continued Government Covid supports, a limited return of gate income and a new September year end were the financial highlights of a year that has seen Cumann Lúthchleas Gael Central Council return a consolidated surplus of €1.9m. This contrasts with the significant and damaging deficit of €15.7m incurred during 2020.

Entities included within this surplus are Cumann Lúthchleas Gael, Croke Park Stadium, the CLG Injury and Insurance Funds, some smaller affiliated bodies and 50% joint venture shares of GAA GO and Le Cheile Promotions Ltd.

County and Provincial results which are reported independently of these numbers have both returned positive results in 2021. The collective 32 county results have recorded a combined surplus of €8.3m, with the four provincial councils reporting a surplus of €3.3m.

In overall terms, this produces a combined surplus at Central Council, Provincial and County level of €13.5m*** for 2021 and marks a strong rebound from the combined €34.1m deficit recorded in 2020.

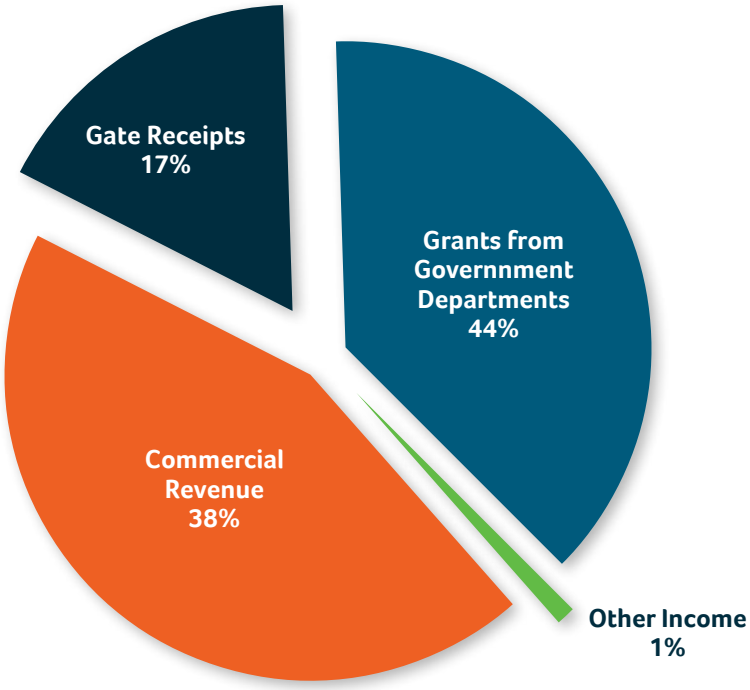
***(Individual GAA clubs results are not included in these combined numbers)

Individual Association Entities

Cumann Luthchleas Gael – Surplus €7.1m

Two All-Ireland Championships bookend the current years financial results. The concluding rounds of the 2020 championship having taken place in November and December 2020 behind closed doors while the latter stages of the 2021 Championship saw the much-welcomed return of attendances, concluding with a 50% permitted capacity at our All-Ireland finals in August/September 2021.

CLG SOURCES OF REVENUE



Central Council Finances in 2021 - continued

The primary income source in the CLG 2021 accounts is government funding support of €29.8m (2020: €18.5m). This was received through Sport Ireland.

This rescue and support funding is a combination of €21.5m received under the Governments 2020 and 2021 "National Governing Body Resilience" supports, €5.2m in "Covid -19 Club" support funding, €2.3m in "Coaching and Games" funding and €0.8m in smaller project-based supports.

Our commercial and media revenues of €26.2m mirror the two inclusive championship campaigns, with 80% of the 2020 and 100% of the 2021 championship incomes both recorded collectively in the 2021 financial statements. This represents a €17.5m year on year increase. Both championship and league contracts have seen reductions against their normal contract values.

Cost lines have remained tightly controlled during 2021 and were kept constantly under review during the period. The financial supports introduced in 2020 to assist counties with team preparation and venue rental were continued but at reduced rates. All coaching and games staff remained supported via central grants, clubs were supported in the form of an insurance rebate grant, while our overseas units received continued grant support.

Reluctantly a voluntary redundancy scheme was undertaken during the year. This process has seen 16 staff members finish up with the Association and will reduce the future annual salary cost by €1m per annum at central level. It will however no-doubt place added responsibility and further time constraints on those tasked with supporting some of the full-time roles no longer supported with full-time positions.

Summary of CLG Revenues	**2021**	**2020**
	€	**€**
State Funding	29,786,689	18,531,308
Commercial Income	26,183,305	8,654,887
Gate Receipts	11,668,729	3,675,456
Other Income	630,779	560,502
TOTAL REVENUE	68,269,502	31,422,153

Croke Park Stadium – Deficit €5.9m

Croke Park Stadium has again sustained significant losses during 2021. This was a direct result of limited:

- Matchday stadium rental income
- A second full year's deferral of premium and suite seat income
- Limited match day catering and hospitality revenues
- Reduced conference centre activity
- No concerts

While all operational costs remain supressed, utility costs continue to rise, and the stadiums key cost line of depreciation remained fixed at €7.1m.

The phased purchase and onward sale of Clonliffe College continues as planned and is due to conclude in October 2022. The 10 acres of the site to be retained and earmarked for playing pitches has now been fully acquired. Related pitch works on this section will commence when funds permit.

Due to the losses sustained the stadium company was unable to provide a distribution to CLG in 2021. With the eagerly anticipated return of attendances to our games and seven scheduled concerts in 2022 it is anticipated that a distribution will be forthcoming in 2022.

Central Council Finances in 2021 - continued

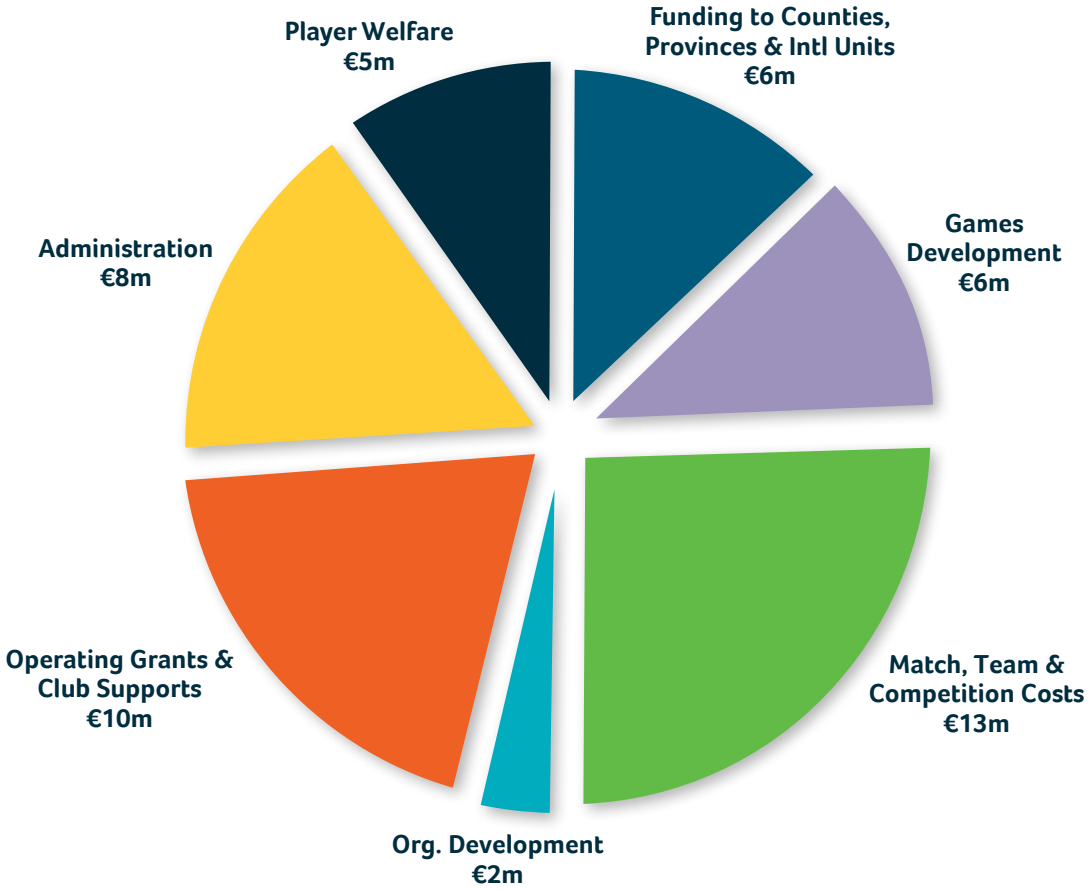
CLG Player Injury Fund – Surplus €0.8m

The return of gates at the latter end of the championship contributed an unbudgeted income of €0.8m to the players injury fund which allowed the fund to generate a surplus of €0.8m for the current term. Adult team premiums were increased by 25% during the year to allow "loss of wages" cover be restored to the fund. This cover was paused from 1 January 2021 to 31 May 2021 as a control measure to assist the funds liquidity in meeting direct injury claims. The premium increase was a once off adjustment and team premiums will revert to original levels at the upcoming June 2022 renewal. The player injury fund is both self-funded and self-administered and is not an insurance policy. Premiums collected annually from club's traditionally average €6m with Central and Provincial Councils contributing up to €2.5m from their championship gate receipts.

CLG Insurance Fund – Surplus €0.1m

As in prior years the Associations annual insurance premium is recharged across all its constituent units. A small surplus is retained annually to allow administration costs to be met. We have now entered year two of a three-year Association-wide public liability insurance policy. Current market rates and the GAA's historic high claims ratio are all indicating that the annual premium will rise by over €1m and exceed €7m per annum on the expiration of the current three-year policy. As an Association we will all need to improve the management of our GAA facilities from an insurance perspective. This should include keeping our grounds in a safe and well-maintained state, keeping up to date incident, maintenance, and cleaning records, while our members will need to be willing to assist our insurers with the defence of all claims. Improvements in these areas will allow us to approach the market, safe in the knowledge we are doing all we can to keep future increases to a minimum.

CLG COST OVERVIEW & DISTRIBUTION OF FUNDS



Central Council Finances in 2021 - continued

Match, Team & Competition Costs - €12.6m

Central Council approved a series of direct financial supports to underwrite the costs associated with team preparation. These supports included the centralised payment of all player mileage and nutrition costs along with the provision of venue rental, team training, match day travel and catering grants. The payment of these supports were direct allocations from the Government funding received to support the All-Ireland Championships.

County, Provincial and International Distributions - €6m

There was no traditional league pool distribution in 2021 due to the lack of gate receipts or attendances at our league games. The traditional €185k annual distribution to counties was scaled back and replaced by the match day and team financial support programme. Provincial grants were also scaled back due to the ongoing financial challenges at central level and taking into account the limited but welcome return of supporters at their respective finals, three of which were hosted in Croke Park which could facilitate the maximum permitted attendances levels at that time of 18,000 fans.

The continued grant support received under the DFA "Emigrant Support Programme" allowed us to assist our overseas units with their coach education and games equipment needs, even in these challenging times.

Games Development €5.7m

All GAA centrally funded coaches have remained employed across the Association during 2021. This has been possible with the invaluable financial support from the Government Wage Subsidy Scheme. New project spend was again frozen this year, however it has been possible to deliver continued coach education programmes in partnership with curtailed coaching and games programmes at club level.

One of the GAA's flagship events, its annual summer Cúl Camp programme was almost fully booked out and operated as close to normal as possible in most counties. Almost 138,000 children attended the week-long summer camps. Each camp demonstrating all that is positive and fun about GAA activity, while improving the participating boys and girls core skills of football, hurling and camogie under the tuition of vetted coaches in a safe environment.

Player Welfare including GPA €4.6m

2021 has seen the commencement a new four-year GAA/GPA agreement. The agreement reflects a continued 15% payable to the GPA from centrally generated commercial income. This amounted to €3.9m in the current financial year and is based on commercial income streams from the two All-Ireland championship campaigns. Separately, €814k was paid to the GPA under a joint venture agreement through the company Le Cheile Promotions Ltd. The GAA's reinvestment back into the GPA, allows for the provision of player development, education, and health programmes along with career advice and future pathway planning for our players.

Other player welfare initiatives included under this heading include a distribution of €641k to the player injury fund along with the payment of bursaries to support college placements for players.

Operating Grants and Club Support €9.7m

The GAA club family including LGFA, Camogie and Handball club units were allocated €5.2m in Covid support funding from Sport Ireland. This amount was augmented with a further €1m from our central reserves and was redistributed back across all our clubs in the form of an insurance rebate grant.

A further €6m in Government support grants have been allocated to our clubs in December 2021 for distribution across 2022. It is the intention to allocate this funding through a similar rebate scheme for clubs to assist with the continued reduction of their insurance charge and facilitating their return to normal club activities.

Central Council Finances in 2021 - continued

Fielding teams and making ends meet, both administratively and financially, at club level will always be challenging and 2022 will be no different. The Association's budget for 2022 has reestablished €3m in club grants and this will be supplemented with an additional €2m in backdated club grant support available to clubs who have carried out approved capital works or ground improvements over the past two years. This combined €5m in central funding to support clubs will be allocated across 2022.

The full-time county administrator grant was again retained in 2021, and this amount was supplemented with similar supports at provincial level along with centrally administered accounting and bookkeeping services provided to some of our smaller counties. Grants of €1.6m were allocated to affiliated bodies and sister organisations. These grants include the onward allocation of €1m to LGFA and Camogie under the Governments 2020 Championship support funding grants.

Capital Grants €12.9m

There were no new infrastructure grants awarded or paid down during the year. Following an assessment of the commercial progress and future plans of Páirc Uí Chaoimh, in consultation with the Audit and Risk Committee and the Financial Management Committee, it was agreed to expediate the recognition of the remaining balance on the 2016 €20m infrastructure grant in Páirc Uí Chaoimh. This has seen the release to the income statement of the remaining unamortised €12.8m historic infrastructure grant for this project in the current year. This is not an additional cash grant for this project. With the Páirc Uí Chaoimh stadium and county committee now on a solid footing and a business plan firmly in place it was determined that the remaining unamortised grant portion could be released from the balance sheet. The positive impact of this action will allow Central Council's ability to increase future infrastructure grant awards from surpluses as they are generated annually.

Future Surpluses and Grant Funding

Traditionally Central Council has distributed or allocated most of its annual surplus back across the Association in the form of grants or supports. The past two years have demonstrated a flaw in this approach. A new reserve policy will seek to retain a minimum amount annually to strengthen our balance sheet. This over time will place us in a stronger position to deal with future uncertainty or income interruptions should they arise and will separately ensure that vital initiatives and games programmes are supported even in challenging times.

I would encourage Provincial units, County Boards and Clubs to consider adopting a similar approach where possible.

Our long-term commitment to assist in the provision of improved training facilities and a centre of excellence for each county remains in place. There are a small number of counties yet to benefit from this grant fund and we will continue to explore all options to ensure these come to fruition.

2022

The current outlook for 2022 is positive, supporters are back at our games, there will be full league and championship campaigns and all indications are that sporting life is beginning to resume with a semblance of normality again.

Congress in February will bring with it an updated Football Championship motion for consideration, which if adopted will significantly increase the Senior Inter-county football fixture calendar. This would be very welcome from a financial perspective and should, as a by-product, continue to assist the suppression in the number of training sessions and backroom team related costs. On the flip side any increased use of county and regional grounds will require a continued and dedicated programme of upkeep and maintenance. Shortcuts should not be taken in this regard and the thirty-two new safety and facilities officers will have a very important role to play in the oversight of the safety and insurance aspects of these grounds, ensuring they are all fit for purpose. A little spend on maintenance annually will have long term benefits.

Central Council Finances in 2021 - continued

Conclusion

The past two years have proved challenging for all of society, the GAA finances have not escaped the hypnotic hold that Covid-19 has exerted. A combined two-year deficit of €25.2m at Central Council level has been incurred and this has restricted investment in our games, our clubs, and our infrastructure. Without government support these losses would have been significantly greater. I would like to place on record my gratitude to both Sport Ireland and the Government for their continued commitment of financial supports and subventions at all levels across our Association during this difficult time. Without these supports, remaining solvent would have proved almost impossible. In total €48.2m in direct rescue funding has been received (Central Council €37m / GAA Clubs €11.2m) to support the Association centrally over the past two years. While we may not have been able to fund and support all areas to their normal levels, I believe our 138-year history of resilience and adaptability as a sporting organisation has stood us well and leaves us in a strong position to bounce back, as we look forward to the passion and excitement of All-Ireland final sell-outs once more.

Despite the challenged financial position the past two years have presented and the hurdles we may well yet face in 2022, our Consolidated Balance Sheet at central level is strong. I am confident we will be fully capable of meeting all financial challenges as presented. Our auditors PwC have issued an unqualified audit opinion. As part of our financial close process we have reviewed and are satisfied with our going concern projections, cashflows and financial forecasts. While the clouds continue to clear overhead it is with a confident note that I can assure our members that the Association enters the coming year on a solid financial footing.

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 a difficult but an extremely valued one. The Association is also indebted to the members of the Financial Management Committee and Audit & Risk Committee for their ongoing commitment, hard work, insight, and expertise.

As with all good things, time passes too swiftly and it is with great applause, gratitude and respect I would like to acknowledge my trusted colleague Kathy Slattery on her retirement, after 38 years of tireless service to the GAA and Croke Park Stadium. As the curtain comes down on her professional career at GAA headquarters, Kathy's unique style, knowledge, commitment, energy and 24/7 dedication to the GAA will not be replicated. The passion shown in her role as Head of National Finance was always channelled for the betterment of GAA clubs, county, provincial and national units alike and this will not be surpassed any time soon. I would like to wish Kathy every good wish and a huge "Go Raibh Míle Maith Agat" as she sets out on her well-deserved retirement.

It is with special thanks to all my colleagues in Croke Park including those who have finished up during the year along with the countless volunteers who continue to provide their time, dedication, hard work and expertise, that I am pleased to report positively on Central Council's 2021 financial results. I look forward to reporting on a more stable and self-sufficient financial position next year.

Gearóid Ó Maoilriain
Stiúrthóir Airgeadais

Cumann Lúthchleas Gael

Annual Report and Consolidated Financial Statements

11 Months Period Ended 30 September 2021

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 period. In preparing those financial statements Management is required to:

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL

Report on the audit of the financial statements

Opinion

In our opinion, Cumann Lúthchleas Gael's group financial statements (the "financial statements"):

- give a true and fair view of the group's assets, liabilities and financial position as at 30 September 2021 and of its surplus and cash flows for the 11 month period (the "period") then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

We have audited the financial statements which comprise:

- the consolidated balance sheet as at 30 September 2021;
- the consolidated statement of income and retained earnings and consolidated statement of comprehensive income for the period then ended;
- the consolidated statement of cash flows for the period then ended;
- the consolidated statement of changes in reserves for the period then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)").
Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the group's ability to continue as a going concern.

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

Reporting on other information

The other information comprises all of the information in the Annual Report and Consolidated Financial Statements other than the financial statements and our auditors' report thereon. Management are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL - continued

Responsibilities for the financial statements and the audit

Responsibilities of management for the financial statements

As explained more fully in the Statement of Management Responsibilities set out on page 80, management are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

Management are also responsible 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's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the group or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 auditors' 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 consolidated financial statements.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: ***https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf***

This description forms part of our auditors' report.

Use of this report

This report, including the opinion, has been prepared for and only for the members of Cumann Lúthchleas Gael and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, including without limitation under any contractual obligations of the association, save where expressly agreed by our prior consent in writing.

PricewaterhouseCoopers

PricewaterhouseCoopers
Chartered Accountants
Dublin
9 February 2022

- 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.

- Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS
11 MONTH PERIOD ENDED 30 SEPTEMBER 2021

	NOTE	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Revenue			
Gate receipts		11,668,729	3,675,456
Box, premium and catering		6,088,275	4,898,652
Sponsorship and media		26,935,713	9,180,495
Insurance and Injury Funds premiums		9,342,392	11,100,271
Stadium hire		590,239	253,347
State Funding		29,786,689	18,531,308
Other Income		3,036,767	2,857,718
		87,448,804	50,497,247
Cost of sales			
Match day costs		(8,646,444)	(7,912,013)
Stadium costs		(2,841,005)	(2,669,415)
Concessions		(1,726,186)	(2,748,334)
		(13,213,635)	(13,329,762)
Gross contribution		74,235,169	37,167,485
Indirect costs			
Cost of injury and insurance funds		(9,304,188)	(12,447,902)
Museum		(458,100)	(639,922)
Operating costs		(8,515,466)	(10,361,906)
Marketing costs		(470,720)	(851,908)
Depreciation		(8,459,859)	(9,689,166)
		(27,208,332)	(33,990,804)
Operating surplus		47,026,837	3,176,681
Exceptional Item	5	(119,696)	2,879,070
Share of results in Joint Venture	8	301,979	307,102
Interest (payable) / receivable		(70,756)	20
Taxation	6	(262,153)	(2,113,592)
Operating surplus after interest, taxation and exceptional item		46,876,211	4,249,281
Distributions to GAA units		(11,816,595)	(15,231,129)
Games development		(11,185,178)	(11,509,653)
Grants to units		(21,953,188)	(4,659,770)
		(44,954,961)	(31,400,552)
Net surplus/ (deficit)		1,921,250	(27,151,271)

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
11 MONTH PERIOD ENDED 30 SEPTEMBER 2021

	NOTE	11 Months Ended 30 September 2021 €	12 Months ended 31 October 2020 €
Net surplus/(deficit) for the year		1,921,250	(27,151,271)
Actuarial loss in respect of pension schemes	14	458,000	(166,000)
Total comprehensive income / (expense) for the year		2,379,250	(27,317,271)

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES
11 MONTH PERIOD ENDED 30 SEPTEMBER 2021

	Retained Earnings €	Total €
Balance as at 31 October 2019	138,236,062	138,236,062
(Deficit) for the year	(27,151,271)	(27,151,271)
Actuarial loss in respect of pension scheme	(166,000)	(166,000)
Balance as at 31 October 2020	110,918,791	110,918,791
Surplus for the period	1,921,250	1,921,250
Actuarial gain in respect of pension scheme	458,000	458,000
Balance as at 30 September 2021	113,298,041	113,298,041

CONSOLIDATED BALANCE SHEET
AS AT 30 SEPTEMBER 2021

	NOTE	30 September 2021 €	31 October 2020 €
Non-current assets			
Property, plant and equipment	7	128,403,367	135,660,560
Investment in Joint Venture	8	6,242,691	5,817,081
		134,646,058	141,477,641
Current assets			
Cash and cash equivalents	9	84,693,811	53,165,486
Inventory	10	957,424	2,271,421
Receivables	11	81,132,861	93,761,734
		166,784,096	149,198,641
Current liabilities			
Payables within one year	12	(120,421,916)	(114,031,759)
Net current assets		46,362,180	35,166,882
Total assets less current liabilities		181,008,238	176,644,523
Non-current liabilities			
Payables amounts due after one year	13	(40,327,047)	(40,524,471)
Deferred term ticket revenue	14	(28,881,150)	(26,056,261)
Pension surplus	15	1,498,000	855,000
Net assets		113,298,041	110,918,791
Represented by:			
Retained earnings		113,298,041	110,918,791

Uachtarán: Labhrás Mac Cárthaigh

Ard-Stiúrthóir: Tomás Ó Riain

CONSOLIDATED STATEMENT OF CASH FLOWS
11 MONTH PERIOD ENDED 30 SEPTEMBER 2021

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Cash flows from operating activities		
Surplus / (deficit) for the financial year	1,921,250	(27,151,271)
Adjustments for:		
- Depreciation of property, plant and equipment	8,459,859	9,689,166
- Net investment in joint venture	(178,350)	5,202,877
- Release of deferred grants	12,714,103	1,333,333
- Movement in pension	(185,000)	(211,000)
- Interest payable/ (receivable)	70,756	(20)
- Disposal of property, plant and equipment	-	465,643
- Tax payable	262,153	2,113,592
- Tax paid	(1,946,311)	(95,527)
- Decrease / (Increase) in inventory	1,313,997	(1,325,483)
- (Increase)/ Decrease in receivables	(85,230)	27,998,872
- Increase in payables	11,701,780	12,240,624
	34,049,007	28,927,473
Cash flows from investing activities		
Payments for property, plant and equipment	(1,449,926)	(12,220,595)
Cash flows from financing activities		
Loan Repayment	(1,000,000)	(1,000,000)
Interest received	(70,756)	20
	(1,070,756)	(999,980)
Net increase in cash and cash equivalents	31,528,325	15,706,898
Cash and cash equivalents at beginning of financial period	53,165,486	37,458,588
Cash and cash equivalents at end of financial period	84,693,811	53,165,486

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

1. General information

These financial statements comprising the Consolidated Statement of Income, the Consolidated Statement of Comprehensive Income, the Consolidated Balance Sheet, the Consolidated Statement of Changes in Reserves, the Consolidated Statement of Cash Flows and the related notes constitute the consolidated statements of Cumann Lúthchleas Gael for the financial period ended 30 September 2021.
Cumann Lúthchleas Gael is an unincorporated association. The nature of the Association's operations and its principal activities are set out in the Report of the Ard-Chomhairle.
Cumann Lúthchleas Gael is deemed to be a public benefit entity (PBE) in accordance with FRS 102.

Statement of compliance

The financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council. The financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the 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 financial statements have been prepared under the historical cost convention.
The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the financial year. It also requires management to exercise judgement in the process of applying the Council's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4.
The accounting period is for 11 months to 30 September 2021. The comparative period is for 12 months to 31 October 2020.

Going Concern

The COVID-19 pandemic continues to impact across all levels of GAA activity. GAA games continue to operate in line with evolving Government guidelines. Both the 2020 and 2021 All- Ireland championships concluded within the 2021 financial year. This has seen a mix of games with limited and no attendances. The 2020 championship which concluded in December 2020 was played fully behind closed doors, while the latter stages of the 2021 championship saw attendances return, at close to 50% capacity. This limited but welcome return of gate income along with a continuing and resilient commercial income stream has seen 2021 deliver a surplus of €1.9m despite the prevailing challenges. Croke Park stadium conferencing, meetings and events remained restricted for much of the year. Direct financial support funding was again provided to County Boards to facilitate preparation of inter-county teams in the absence of normal gate receipts at club level. This funding was largely facilitated through the receipt of Government and Sport Ireland financial support. All operational costs remain at a reduced level, with spend on games development largely restricted to the retention and funding of the GAA's nationwide team of coaching staff.

Cash flow forecasts have been prepared by Management for 2022, on the basis that attendances will be possible at inter-county games. Assumptions have been made as to the level of costs likely to arise, taking

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

account of the Association's experience in 2020 and 2021, historical cost levels, and ongoing cost saving initiatives. Assumptions have also been made regarding the levels of commercial income that will be earned. €20m in direct Government support was received in December 2021. Movements in the GAA Development Fund are expected to be consistent with historic patterns. The cashflow projections also reflect expected commitments arising during 2022, including further payments on the Clonliffe College project, taxation payments and related loan commitments.

Given the uncertainties surrounding the duration of the pandemic, and the extent of disruption to sporting activities, Management acknowledge that the cash flow forecast is inherently uncertain in nature.

The projections indicate that notwithstanding potential losses in 2022, CLG's current cash levels and available overdraft facilities are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, Management continues to adopt the going concern basis of preparation in the financial statements for the period ended 30 September 2021.

Scope of financial statements

The Consolidated Financial Statements include the Cumann Lúthchleas Gael and all its subsidiaries.

These financial statements reflect the activities of Central Council - Cumann Lúthchleas Gael, Páirc an Chrócaigh CTR and subsidaries, Insurance Fund, Injury Benefit Fund, Injury Benefit Fund – Britain, Musaem CTR, Le Chéile Promotions Limited, Comhairle Liathróid Láimhe na hÉireann, Comhairle Iarbhunscoileanna, Cumann na mBunscol, Cluiche Corr na hÉireann, Interfirms, Comhairle Ardoideachais CLG and Comhairle Talamhiocht.

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.

Joint arrangements

In accordance with FRS 102 Section 15 - 'Associates and joint ventures', the Groups share of the results and net assets of joint arrangements, which are entities in which the Group holds an interest on a long term basis and which are jointly controlled by the Group and one or more other ventures under a contractual arrangement but does not have the substance of a joint venture, are accounted for on the basis of proportionate consolidation from the date on which the contractual agreements stipulating joint control are finalised and are derecognised when joint control ceases. The Group combines its share of the joint arrangement's individual income and expenses and assets and liabilities on a line-by-line basis with similar items in the Group's financial statements. Joint arrangements which are not entities are accounted for on a consistent basis.

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.

Commercial revenue

Commercial revenue relates to income earned from sponsorship of the tournaments 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.

Deferred term ticket revenues

These schemes are amortised in accordance with the policies detailed below. Any surplus left in the fund at the end of the schemes will be recognised at the termination of the schemes.

Corporate facilities

Income from corporate facilities is credited to the Statement of Income and Retained Earnings in equal annual instalments over the term of the packages.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

Property, plant and equipment

All property, plant and equipment are 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	2.5 - 3%
Equipment	20%
Machinery, fixtures and fittings	33%

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 cost to sell of 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.

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 profit or loss in the financial year in which they are incurred.

Grants

Grants receivable and payable are included in the Statement of Income and Retained Earnings in the year in which they are approved in principle.

Concessionary loans

Concessionary loans are loans made or received between 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 public benefit entity.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

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.

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.

Provisions for capital grants

Provisions for capital grants are recognised when: Central Council 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.

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.

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.

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.

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

The Council 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 the Council, 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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

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.

Remeasurement on 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 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. The charge for taxation is based on the profit for the year and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the differences between the Association's taxable profits and the results as stated in the financial statements that arise from the inclusion of gains and losses in tax assessments in years different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation.

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.

3. Employees and Remuneration

The average monthly number of employees working for the Association during the period was:

	11 Months Ended 30 September 2021	12 Months Ended 31 October 2020
Management	14	14
Games Promotion, Welfare and Development	55	60
Administration and Support Staff	21	23
Croke Park Stadium and Museum	58	61
	148	158

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

	11 Months Ended 30 September 2021 €	Year Ended 31 October 2020 €
Wages and Salaries	5,258,642	6,577,593
Employer PRSI	272,100	658,440
Employer Pension costs	922,974	952,610
Redundancy costs	878,766	-
	7,332,482	8,188,643

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 period. No amounts were capitalised into assets.

4. Judgement and key sources of uncertainty

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

Impairment of receivables
The Association trades with a large and varied number of entities on credit terms. Some debts due will not be paid through the default of a small number of 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. See Note 11 for the carrying amount of trade and other receivables.

Capital and Other Provisions
The provision includes 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 budgeted funds available. Where performance related conditions are set, expenditure is recognised in line with these.

Useful Lives of Property, Plant & 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 period. See Note 7 for the carrying amount of property, plant and equipment.year.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

5. Exceptional items

The nature of the exceptional (loss)/ gain is as follows:

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2021 €
(a) Gain on land dealing	3,933	8,389,049
(b) Establishment of joint venture	(123,629)	(5,509,979)
	(119,696)	2,879,070
(c) Exceptional tax charge	(983)	(2,097,262)

(a) The gain on land dealing arises on the disposal of certain lands at Clonliffe College of €3,933.

(b) The establishment of a joint venture in 2020 represents the transfer of the group's residual interest of €247,258 in the National Handball Arena, to National Handball and Croke Park Community Centre CLG, an entity which is jointly controlled by the group and by the Irish Handball Council Sports Centre.

(c) The tax charge represents corporation tax arising on the sale of lands at Clonliffe College.

6. Taxation

		11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2021 €
(a)	**Analysis of charge in the period**		
	Current tax:		
	Irish corporation tax	29,561	2,017,994
	Under provision in respect of prior year	232,592	95,598
	Tax charge	262,153	2,113,592

(b) Factors affecting current tax charges

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:

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2021 €
Surplus before taxation	47,138,364	6,362,875
Surplus by 12.5% (2020: 12.5%)	5,892,296	795,359
Differences between capital allowances and depreciation	143,851	52,147
Additional tax arising on surplus chargeable at 25%	76,560	1,135,813
Expenses not deductible	2,846	-
Tax effect of non-taxable income/non relieved losses	(6,085,992)	34,675
Under provision in respect of prior year	232,592	95,598
Tax on surplus (Note 6a)	262,153	2,113,592

(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 CONSOLIDATED FINANCIAL STATEMENTS - continued

7. Property, plant and equipment	Land and Buildings €	Equipment €	Fixtures and Fittings €	Refurbishment €	Total €
Cost					
At 31 October 2020	200,118,104	33,159,067	52,186,351	3,818,658	289,282,180
Additions	447,785	846,961	148,992	6,188	1,449,926
Disposals	-	-	-	-	-
Transfer to Joint Venture	(247,260)	-	-	-	(247,260)
At 30 September 2021	200,318,629	34,006,028	52,335,343	3,824,846	290,484,846
Depreciation					
At 31 October 2020	73,314,023	27,497,795	49,767,872	3,041,930	153,621,620
Charge for the period	4,490,694	2,767,930	957,964	243,271	8,459,859
Disposals	-	-	-	-	-
At 30 September 2021	77,804,717	30,265,725	50,725,836	3,285,201	162,081,479
Net book value					
At 31 October 2020	126,804,081	5,661,272	2,418,479	776,728	135,660,560
At 30 September 2021	122,513,912	3,740,303	1,609,507	539,645	128,403,367

8. Investment in Joint Venture

The carrying value of the group's investment in joint ventures, the National Handball and Croke Park Community Centre CLG (NHCCC) and GAAGO Media Limited were as follows:

	2021 € NHCCC	2021 € GAAGO	2021 € Total	2020 € Total
At beginning of period	5,509,979	307,102	5,817,081	-
Transactions during year				
Transfer of Property	247,260	-	247,260	11,019,958
Element attributable to joint venture partner	(123,629)	-	(123,629)	(5,509,979)
Share of (losses)/ profits	(60,363)	411,540	351,177	350,974
Share of Taxation	-	(49,198)	(49,198)	(43,872)
At end of period	5,573,247	669,444	6,242,691	5,817,081

9. Cash and equivalents

Included in Bank & Cash is €1,300,000 (2020: €1,300,000) held in fixed term deposit accounts, which has specific conditions.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

10. Inventory

	30 September 2021 €	31 October 2020 €
Work in Progress	842,424	709,108
Stock	115,000	1,562,313
	957,424	2,271,421

Work in Progress represents interest costs capitalised of €212,193 and other costs of €630,231 relating to the acquisition of property in Clonliffe, Drumcondra, Dublin 3. The capitalisation rate used was 1.7%.

11. Receivables

	30 September 2021 €	31 October 2020 €
Receivables and prepayments	35,462,219	33,708,363
Amounts due from GAA units (within one year)	2,677,555	5,781,864
Amounts due from GAA units (after more than one year)	6,695,022	21,331,106
Development fund receivables	36,414,065	32,940,401
	81,132,861	93,761,734

All trade receivables are due within the Association's normal terms, which is thirty days. Trade receivables are shown net of impairment in respect of doubtful debts.

Amounts advanced to GAA units as part of the Development Fund scheme at 30 September 2021 is €36,414,065 (2020: €32,940,401). The average repayment term on these loans is 9 years. Interest accrues at a rate of 1.9%.

12. Payables within one year

	30 September 2021 €	31 October 2020 €
Payables and accruals	51,909,580	53,852,076
GAA payable and accruals	13,283,125	9,848,939
Bank Loans (note 13)	1,000,000	1,000,000
Funds on deposit from GAA units	35,802,740	30,819,040
Term tickets < 1 year (note 14)	10,010,837	10,367,832
Deferred income	8,379,905	8,143,872
	120,421,916	114,031,759

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

13. Payables amount due after one year	30 September 2021 €	31 October 2020 €
Capital and other provisions	8,633,237	10,132,105
Bank Loans	12,000,000	13,000,000
Deferred capital grants	-	-
Claims and expenses accrued	19,693,810	17,392,366
	40,327,047	40,524,471

Capital and other provisions includes 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 budgeted funds available. Where performance related conditions are set, expenditure is recognised in line with these.

The bank loan was refinanced in November 2021 and a repayment of €10m was paid which has reduced the term loan balance to €3m. Further repayments of €1 million will arise on the bank loans during the year ending 30 September 2022 with the remaining balance being repayable in 2023 and 2024. The bank loans are secured by a debenture from Gambetto Limited, Brindare Limited and Clonliffe Property Investments Limited including a fixed charge over certain leasehold interests and a floating charge over its other assets and undertakings. The loans are also secured by a fixed charge over Páirc an Chrócaigh's interest in a hotel property and also land at Clonliffe.

14. Deferred ticket revenue	30 September 2021 €	31 October 2020 €
At beginning of the period	36,424,093	43,238,635
Subscriptions during the period	13,660,602	5,438,270
Transfer to Covid Credit in payables and accruals	(10,394,720)	(12,273,212)
Transfer to Statement of Income and retained earnings	(797,989)	20,400
	38,891,987	36,424,093
Term tickets < 1 year	10,010,837	10,367,832
Term tickets > 1 year	28,881,150	26,056,261
	38,891,987	36,424,093

15. Pensions

Cumann Lúthchleas Gael operates both a 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.

The defined benefit arrangement is a group scheme and provides benefits based on final pensionable pay. A full valuation of the defined benefit arrangement was carried out on 1 January 2019. An updated valuation was carried out on 30 September 2021 by a qualified independent actuary using the Projected Unit Method for valuing the pension liabilities. This involves assessing the amount required at the balance sheet date, based on the assumptions made, to provide for all benefits accrued to that date, allowing for assumed future increases in the accrued benefit to retirement. Such increases were in line with salary increases. In arriving at the valuation rate certain assumptions were made by the actuary. The valuation includes assumptions with regard to the return on various asset classes.

The defined benefit plans expose the Association to actuarial risks such as interest rate risk, investment risk, inflation risk and mortality risk.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

15. Pensions - continued

Interest rate risk

The calculation of the present value of the defined benefit obligation is sensitive to the discount rate which is derived from the interest yield on high quality corporate bonds at the balance sheet date. Market conditions in recent years have resulted in volatility in discount rates which has significantly impacted the present value of the defined benefit obligation. Such changes lead to volatility in funding requirements for the plan.

Investment risk

The net surplus represents the fair value of the plan assets less the present value of the defined benefit obligation. When assets return a rate less than the discount rate this results in a reduction in the net surplus. Currently the plans have a diversified portfolio of investments in equities, bonds and other types of investments. External investment consultants periodically conduct an investment review and advise on the most appropriate asset allocation taking account of asset valuations, funding requirements, liability duration and the achievement of an appropriate return on assets.

Inflation risk

A significant proportion of the defined benefit obligation is linked to inflation. An increase in inflation rates will increase the defined benefit obligation. A portion of the plan assets are inflation-linked debt securities which will mitigate some of the effects of inflation.

Mortality risk

The present value of the defined benefit obligation is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the defined benefit obligation.

The significant assumptions are summarised in the table below:

	30 September 2021	31 October 2020
Assumptions		
Discount rate	1.05%	0.65%
Inflation	1.80%	1.60%
Rate of increase in deferred benefits	1.80%	1.60%
Salary escalation	2.00%	1.60%
The mortality assumptions used were:		
Longevity at age 65:		
Male	23.0	22.9
Female	25.2	25.1

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

15. Pensions - continued

The fair value of the assets in the pension scheme as a whole and the liabilities of the scheme were as follows:

	30 September 2021 €'000	31 October 2020 €'000
Equities	1,167	1,634
Bonds	5,488	4,575
Property	68	196
Alternate assets	137	131
Total fair value of pension scheme assets	6,860	6,536
Present value of retirement benefit obligation	(5,362)	(5,681)
Net retirement benefit surplus	1,498	855

The movements in the defined benefit schemes' obligation during the financial year were:

	30 September 2021 €'000	31 October 2020 €'000
Present value of the defined benefit obligation at 1 November	(5,681)	(5,246)
Current service cost	(125)	(128)
Interest expense	(34)	(47)
Losses on settlements	-	-
Benefits paid	-	-
Remeasurements		
Experience(loss)/gain on schemes' liabilities	142	(35)
Actuarial loss arising from changes in financial assumptions	336	(225)
Present value of the defined benefit obligation at 30 September	(5,362)	(5,681)

The movements in the schemes' assets during the financial year were:

	30 September 2021 €'000	31 October 2020 €'000
Fair value of plan assets at 1 November	6,536	6,053
Expected return on plan assets	40	56
Actuarial (loss)/gain on assets	(20)	94
Employer contributions	304	333
Benefits paid	-	-
Fair value of plan assets at 30 September	6,860	6,536

The expense recognised in the income statement is as follows:

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Defined benefit scheme		
- Current Service cost	125	128
- Net interest expense	(6)	(9)
- Death in service cost	3	3
- Settlement loss	-	-
Total expense relating to defined benefit plans	122	122

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

16. Related party transactions

The following balances were outstanding with related parties at the period end:

	30 September 2021 €	31 October 2020 €
Trading balances due to GAA units	(13,318,856)	(9,848,939)
Funds on deposit from GAA units	(35,802,739)	(30,819,040)
Balances due from GAA units	45,786,642	60,053,371

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 17 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.

	11 Months Ended 30 September 2021	12 Months Ended 31 October 2020
Senior Executive Team	14	14

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Salaries	1,486,926	1,494,069
Employer PRSI	164,550	162,327
Employer Pension costs	192,314	203,734
	1,843,790	1,860,130

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.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

17. Financial instruments

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 2021 €	31 October 2020 €
Financial assets that are debt instruments measured at amortised cost		
Receivables	44,718,796	60,821,333
Cash and cash equivalents	84,693,811	53,165,486
Deposit and loan scheme	36,414,065	32,940,401
	165,826,672	146,927,220

Financial liabilities measured at amortised cost	30 September 2021 €	31 October 2020 €
Payables and accruals	51,909,580	53,852,076
GAA payables and accruals	13,283,125	9,848,939
Bank Loans	13,000,000	14,000,000
Funds on deposit from GAA units	35,802,740	30,819,040
	113,995,445	108,520,055

18. Contingent liabilities

State grants in the amount of €114 million are repayable under certain circumstances.

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 €21.8m (2020: €21.560m) has been recognised by Cork County Board as at 30 September 2021. 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 loss will be incurred by Páirc an Chrócaigh CTR as a result of this loan agreement.

19. Commitments

(a) Capital commitments

At 30 September 2021, capital commitments of €41.4m existed in relation to the purchase of 26 acres at Clonliffe College, Dublin 3.

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 and financial commitments

State Grants in the amount of €63.5 million are repayable under certain circumstances.

20. 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.

21. Approval of financial statements

The financial statements were approved on 8 February 2022.

Cumann Lúthchleas Gael
Central Council

Annual Report and Financial Statements

11 Months Period Ended 30 September 2021

MANAGEMENT AND OTHER INFORMATION

Baill den Choiste Bainistíochta

Labhrás Mac Cárthaigh	(Nua-Eabhrac) (Uachtarán)
Seán Ó hÓráin	(Áth Cliaith) (Iar Uachtarán)
Seán Ó Murchú	(Sligeach)*
Nollaig Ó Suilleabháin	(An Bhreatain)*
Seán S. Ó Cearbhaill	(An Ciarraí)*
Éamonn Ó Coinn	(Cill Chainnigh)*
Áine Ní Lunaigh	(Áth Cliaith)*
Pól Ó Súilleabháin	(Áth Cliaith)*
Liam Ó Loineacháin	(Luimneach)
Oilibhéar Ó Geallagáin	(An Cabhán)
Pádraig Ó Teacháin	(Uibh Fhailí)
Pádraig Mac Niocláis	(Maigh Eo)
Pól Ó Duagáin	(Ard Mhacha)
Siomón Ó Maolrunaí	(An Clár)
Mairtín Ó Colmáin	(Cill Mhantáín)
Eibhlín Ní Ruairc	(Cumann Peile Gael na mBan)
Sinead McNulty	(Cumann Camogíochta)
Gearóid MacSamhráin	(Liatroim)**
An Dr. Pol Ó Foghlú	(An Bhreatain)**
Seán Ó Costagáin	(Tiobraid Árann)**
Éamonn Ó Súilleabháin	(Áth Cliaith)**
Liam Ó Catháin	(An Mhí)**
Tomás Ó Riain	(Ard Stiúrthóir)
Gearóid Ó Maoilriain	(Stiúrthóir Airgeadais)

Ard-Stiúrthóir

Tomás Ó Riain

*(term commenced February 2021)

**(term expired February 2021)

Cumann Lúthchleas Gael Central Council Annual Report and Financial Statements - 11 Month Period Ended 30 September 2021

Solicitors

Reddy Charlton Solicitors
12 Fitzwilliam Street
Dublin 2

Bankers

AIB
Lower Drumcondra Road
Dublin 9

Auditors

PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
One Spencer Dock
North Wall Quay
Dublin 1

REPORT OF THE ARD-CHOMHAIRLE

The Ard-Chomhairle present their annual report and the financial statements for the period ended 30 September 2021. This is an eleven month period with the 2020 year end being 31 October 2020.

Reporting entity
Cumann Lúthchleas Gael is an unincorporated Association. The ongoing governing body of the Association is Ard-Chomhairle (Central Council).

Principal activities
The principal activity of Ard-Chomhairle Cumann Lúthchleas Gael is the promotion and development of Gaelic Games in Ireland and Internationally. Ard-Chomhairle governs and administers the national competitions in football and hurling at all grades - principal among which are the Allianz Football and Hurling Leagues and the All-Ireland Series in both codes.

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

Subsidiary companies
Ard-Chomhairle owns and controls 100% of Páirc an Chrócaigh CTR, the financial results of which are reported separately.

Ard-Chomhairle also directly controls the following entities, the financial results of which are also reported separately hereafter: Cumann Lúthchleas Gael Insurance Fund; Cumann Lúthchleas Gael Injury Benefit Fund; Cumann Lúthchleas Gael Injury Benefit Fund – Britain

Going Concern
The COVID-19 pandemic continues to impact across all levels of GAA activity. GAA games continue to operate in line with evolving Government guidelines. Both the 2020 and 2021 All- Ireland championships concluded within the 2021 financial period. This has seen a mix of games with limited and no attendances. The 2020 championship which concluded in December 2020 was played fully behind closed doors, while the latter stages of the 2021 championship saw attendances return, at close to 50% capacity. This limited but welcome return of gate income along with a continuing and resilient commercial income stream has seen 2021 deliver a surplus of €7.1m despite the prevailing challenges. Direct financial support funding was again provided to County Boards to facilitate preparation of inter-county teams in the absence of normal gate receipts at club level. This funding was largely facilitated by the receipt of Government and Sport Ireland support.

All operational costs remain at a reduced level, with spend on games development restricted to the retention and funding of the GAA's nationwide team of coaching staff.

Cash flow forecasts have been prepared by Management for 2022, on the basis that attendances will be possible at inter-county games. Assumptions have been made as to the level of costs likely to arise, taking account of the Association's experience in 2020 and 2021, historical cost levels, and ongoing cost saving initiatives. Assumptions have also been made regarding the levels of commercial income. €20m in direct Government support was received in December 2021 and movements in the GAA Development Fund are expected to be consistent with historic patterns.

Given the uncertainties surrounding the duration of the pandemic, and the extent of disruption to sporting activities, Management acknowledge that the cash flow forecast is inherently uncertain in nature.
The projections indicate that notwithstanding potential losses in 2022, CLG's current cash levels and available overdraft facilities are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, Management continues to adopt the going concern basis of preparation in the financial statements for the year ended 30 September 2021.

REPORT OF THE ARD-CHOMHAIRLE - continued

Financial review

Cumann Lúthchleas Gael Central Council's (CLG) income for the period was €68.3m (2020: €31.4m). This represents a €36.9m or 118% increase on the prior year 2020. Direct investment in Gaelic Games exceeded €53m (2020: €37m) in the current period despite the challenges Covid-19 have presented. The combination of these income and expenditure levels has meant that CLG will be reporting a net surplus of €7.1m (2020: deficit €15.7m) for the current financial period.

Analysis of income

Total CLG revenue for 2021 stands at €68.3m. The primary source of income in 2021 was State Funding of €29.8m with €16.2m of this being 2020 Covid-19 support under the Governments "Rescue Fund for Sport" and €10.5m in 2021 Investment Programme for sport funding. Also included in this revenue line is a sum of €2.1m (2020: €5.1m) received from Sport Ireland to support and finance a number of national games development and player welfare initiatives. Other state grants of €230k (2020: €400k) were received from the Department of Foreign Affairs in support of specific international Gaelic Games projects and initiatives. A curtailed and reduced league format and the All-Ireland Championships having to be played with reduced attendances resulted in gate revenues of €11.7m. This is an increase on 2020 (€3.7m) where the majority of games were played behind closed doors but is still significantly down on the last normal year of GAA activity in 2019 (€36m).

Commercial Income at €26m has also increased on 2020 (2020: €8.6m), however with the 2020 All-Ireland Championships taking place in November and December 2020, the commercial income figures effectively include two championships campaigns.

Losses in the Páirc an Chrócaigh Stadium company of €6m have not permitted any distribution to be made by the entity to CLG in 2021. There was no distribution in 2020 also.

Analysis of expenditure

- CLG expended €6.5m directly on the staging of matches and competitions during the period (2020: €5.1m). The existing rental model payable for match day venues was recast to a flat rate in light of reduced or no match day attendees or gate receipts.
- Funding and operating subsidies distributed to provinces, counties and clubs during the period amounted to €12m (2020: €15.2m). This funding was directly subvented from the gate and commercial income generated and the government's support funding under its rescue fund for sport. These distributions directly supported the running of the Inter-county Championships.
- Direct investment in games, community and organisational development was €7.2m (2020: €7.3m). This includes the campaign "Light up Ireland" which was support funded by Sport Ireland in 2021. There remained a reduced overall level of investment in this area as a result of the continued uncertainty regarding gatherings and the closure of facilities and schools during this time.
- CLG's administration and operating costs were €8m (2020: €9.4m). A voluntary redundancy programme was implemented during 2021. Nine staff availed of this scheme. The scheme will see a future reduction of €600k in annual salary costs. CLG continues to avail of the Government's employer wage subsidy scheme to support its employee retention. IT costs have decreased year on year to €900k while depreciation has remained at €1m.
- Capital investment and funding of related organisations was €22.6m (2020: €5.3m). This includes €6.3m of Club covid support allocated in the form of a club insurance rebate and a GAA player injury fund subvention.
- €12.9m in deferred capital grants have been recognised to the income statement in the current period.
- CLG invested €56m (2020: €42m) into all levels of the game in 2021. This investment represents 83% of direct revenue generated in the period.
- In 2021, a total of €46.6m (2020: €32.3m) was distributed to County Boards and other GAA units to aid in the development of Gaelic Games.

REPORT OF THE ARD-CHOMHAIRLE - continued

Net result
CLG's surplus for the period is €7,099,902 (2020: deficit €15,651,866). No financing or related interest costs have been incurred in the current or previous financial year.

Balance Sheet
CLG's has net assets of €488,726 (2020: net liabilities €7,109,176) at the end of the period.

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 Central Council's long term performance. Central Council'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. Covid 19 continues to pose a significant risk to the group as a result of the continued restrictions arising from the pandemic.

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.

Equal opportunities
Central Council 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
Central Council 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
Central Council did not make charitable donations (2020: Nil) during the period.

CORPORATE GOVERNANCE

Core Principles of the GAA
The GAA is a community based volunteer organisation promoting Gaelic games, culture and lifelong participation. We are dedicated to ensuring that our family of games and our values enrich the lives and 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.

REPORT OF THE ARD-CHOMHAIRLE - continued

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
The supreme authority within Cumann Lúthchleas Gael is the Congress. This body meets annually and is comprised of 291 delegates representing counties and other units of the organisation. Among the powers of Congress is the sole authority to enact, amend, or rescind rules in the Official Guide.

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 thirteen voting members, being the Uachtarán, the Iar Uachtarán the chairpersons of the five provincial councils, one elected representative each of Connacht, Leinster, Munster and Ulster and two elected representatives of Congress. The six non-voting members of An Coiste Bainistíochta are the Ard Stiúrthóir and the Stiúrthóir Airgeadais, two external appointees, a representative from Cumann Peil na mBan and Cumann Camogíochta.

An Coiste Bainistíochta meets on a regular monthly basis to review the performance of Central Council 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.

Continuing - Special Emergency Circumstances
With the advent of the Covid-19 pandemic in March 2020 and the cessation of the on-field GAA activity there was a clear inability of both An Coiste Bainistíochta and Ard-Chomhairle to meet centrally to conduct the normal course of business of the Association. On the 17th April 2020 a special congress was convened by video link. This congress approved the introduction of a new rule 3.61 within chapter 3 of the GAA rule book – "Organisational Structures: Composition, Powers and Functions". The new rule permits the declaration by An Coiste Bainistíochta that special emergency circumstances exist that makes it impracticable to conduct the affairs of the Association in accordance with the Rules of the Association.

Any such declaration must be then presented to Ard-Chomhairle for approval. If approved by Ard-Chomhairle it then conveys emergency powers onto An Coiste Bainistíochta to make decisions outside of the GAA rulebook, for a limited period of 12 weeks at a time. An Coiste Bainistíochta may seek to extend the period of Special Emergency Circumstances for a period or periods of no more than eight weeks at a time with any such extension sought to be presented to the Ard-Chomhairle for approval.

REPORT OF THE ARD-CHOMHAIRLE - continued

An Coiste Bainistíochta envoked the provisions of rule 3.61 at its meeting on 22nd May 2020 and approval was granted by Ard-Chomhairle on 4th June 2020. The basis for the declaration of special emergency circumstances was as follows:

"As a result of the current public emergency caused by the Covid-19 Pandemic, Special Emergency Circumstances exist which make it impracticable to conduct the affairs of the Association in accordance with Rules. These circumstances include:

- the need for "social distancing"
- restrictions on travel
- the cancellation of sporting events
- the closure of workplaces except for essential services

These powers have been extended in eight week intervals since their inception and are still in place as at January 2022 having been renewed by Ard Comhairle at its November 2021 meeting.

There is a clear division of responsibility between the roles of An Coiste Bainistíochta and Central Council. An Coiste Bainistíochta is empowered to appoint sub-committees, incorporating independent membership, as it considers appropriate.

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 Central Council'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. Central Council has established an Audit and Risk Committee with a mandate to provide independent oversight on the following matters across Central Councils' 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 Central Council and constituent units of the Association.

The Audit and Risk Committee comprises an independent chairman Padraig O'Ceidigh, alongside, Brian Conroy, Colin Morgan, Mike O'Donoghue, Paul O'Sullivan. The Audit and Risk Committee met 5 times during the year, with one meeting 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 Central Councils system 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.

REPORT OF THE ARD-CHOMHAIRLE - continued

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 Peadar Ó hUaine (Cathaoirleach), Máirtín Ó Broin, JohnJoe O Carroll, Ned Quinn, Seán Ó Ceallaigh, Micheál Ó Cuirtín, Aileen Pierce, Niall Arscáin, Seamus O Domhnaill, Raymond McKeown, Liam Twohig, Gearóid Ó Maoilriain and Cáit Ní Shlataire.

Remuneration Committee

The Remuneration Committee is chaired by the Uachtarán, and is further comprised of Tomás Ó Riain, Liam Ó Catháin, Padraig O Ceidigh, Martin Freyne, 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.

Ard-Chomhairle Cumann Lúthchleas Gael presents its annual report together with the audited financial statements of the council for the period ended 30 September 2021.

Uachtarán: Labhrás Mac Cárthaigh Ard Stiúrthóir: Tomás Ó Riain

Date: 8 February 2022

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 Council and of the surplus or deficit of the Council for that period. In preparing those financial statements

Management is required to:

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

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

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

Uachtarán: Labhrás Mac Cártaigh Ard Stiúrthóir: Tomás Ó Riain

Date: 8 February 2022

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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

In our opinion, Cumann Lúthchleas Gael Central Council's financial statements:

- give a true and fair view of Central Council's assets, liabilities and financial position standing alone as at 30 September 2021 and of its surplus and cash flows for the 11 month period (the "period") then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

We have audited the financial statements which comprise:

- the balance sheet of the Central Council standing alone as at 30 September 2021;
- the statement of income and retained earnings and statement of comprehensive income for the period then ended;
- the statement of cash flows for the period then ended;
- the statement of changes in reserves for the period then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)").

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of Central Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 Central Council's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the Central Council's ability to continue as a going concern.

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

Reporting on other information

The other information comprises all of the information in the Annual Report and Financial Statements other than the financial statements and our auditors' report thereon. Management are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial

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

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 based on these responsibilities.

Responsibilities for the financial statements and the audit

Responsibilities of management for the financial statements
As explained more fully in the Statement of Management Responsibilities set out on page 111, management are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

Management are also responsible 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 Central Council's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate Central Council or to cease operations or have no realistic alternative but to do so.

Auditors' 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 auditors' 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.

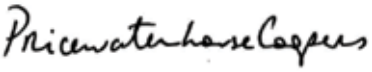
Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: ***https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf***

This description forms part of our auditors' report.

Use of this report
This report, including the opinion, has been prepared for and only for the Central Council's members and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, including without limitation under any contractual obligations of the Central Council, save where expressly agreed by our prior consent in writing.

PricewaterhouseCoopers
Chartered Accountants
Dublin
9 February 2022



- 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.
- Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF INCOME AND RETAINED EARNINGS
11 Month Period Ended 30 September 2021

	SCHEDULE	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Revenue			
Gate receipts	A	11,668,729	3,675,456
Commercial revenue	B	26,183,305	8,654,887
State funding	C	29,786,689	18,531,308
Other income	D	630,779	560,502
		68,269,502	31,422,153
Direct costs			
Match day costs	E	(6,562,886)	(5,103,316)
Competition costs	F	(288,002)	(255,229)
		(6,850,888)	(5,358,545)
Gross contribution		61,418,614	26,063,608
Indirect costs			
Team costs	G	(5,767,893)	(6,670,207)
County, Provincial and International distributions	H	(6,048,702)	(8,560,923)
Games development	I	(5,660,330)	(6,388,307)
Organisational development	J	(1,529,817)	(938,398)
Player welfare	K	(4,636,283)	(4,467,797)
Administration costs	L	(8,094,499)	(9,402,472)
		(31,737,524)	(36,428,104)
Operating surplus/(deficit)		29,681,090	(10,364,496)
Funding activities			
Operating grants	M	(9,682,281)	(2,503,778)
Capital grants	N	(12,898,907)	(2,783,592)
		(22,581,188)	(5,287,370)
Surplus/(deficit) for the period		7,099,902	(15,651,866)

STATEMENT OF COMPREHENSIVE INCOME
11 Month Period Ended 30 September 2021

	NOTE	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Net surplus/(deficit) for the year		7,099,902	(15,651,866)
Actuarial gain/(loss) in respect of pension schemes	12	458,000	(166,000)
Total comprehensive income/(expense) expense for the year		7,557,902	(15,817,866)

BALANCE SHEET
As at 30 September 2021

	NOTE	30 September 2021 €	31 October 2020 €
Non-current assets			
Property, plant and equipment	5	12,285,427	12,539,054
Current assets			
Receivables	6	70,305,596	85,178,002
Cash and cash equivalents	7	41,659,586	20,555,326
Stock	8	-	1,562,313
		111,965,182	107,295,641
Current liabilities			
Payables within one year	9	(113,798,418)	(114,022,849)
Net current assets		(1,833,236)	(6,727,208)
Total assets less current liabilities		10,452,191	5,811,846
Payables after more than one year	10	(11,501,465)	(13,776,022)
Pension Surplus	13	1,498,000	855,000
Net assets/(liabilities)		488,726	(7,109,176)
Represented by:			
Retained earnings		488,726	(7,109,176)

Uachtarán: Labhrás MacCarthaigh

Ard-Stiúrthóir: Tomás Ó Riain

Date: 8 February 2022

STATEMENT OF CHANGES IN RESERVES
11 Month Period Ended 30 September 2021

	Retained earnings €	Total €
Balance at 1 November 2019	8,708,690	8,708,690
Deficit for the year	(15,651,866)	(15,651,866)
Actuarial loss in respect of pension scheme	(166,000)	(166,000)
Balance at 31 October 2020	(7,109,176)	(7,109,176)
Surplus for the period	7,099,902	7,099,902
Actuarial gain in respect of pension scheme	458,000	458,000
Balance at 30 September 2021	488,726	488,726

STATEMENT OF CASH FLOWS
11 Month Period Ended 30 September 2021

	11 Months Ended 30 September 2021 €	12 Months Ended 30 October 2020 €
Cash flows from operating activities		
Surplus / (Deficit) for the financial period	7,099,902	(15,651,866)
Adjustments for:		
Depreciation of property, plant and equipment	1,057,575	1,080,090
Movement in pension	(185,000)	(211,000)
Release of deferred grant	12,714,103	1,333,333
Interest payable/ (receivable)	276,127	(221,252)
Decrease / (Increase) in stock	1,562,313	(1,562,313)
Decrease/ (Increase) in receivables	2,158,303	(6,485,934)
(Decrease)/Increase in payables	(2,498,988)	24,634,855
Cash flows from operating activities	22,184,335	2,915,913
Cash flows from investing activities		
Payments for property, plant and equipment	(803,948)	(1,405,669)
Cash flows from financing activities		
Interest (paid)/received	(276,127)	221,252
Net increase in cash and cash equivalents	21,104,260	1,731,496
Cash and cash equivalents at beginning of financial period	20,555,326	18,823,830
Cash and cash equivalents at end of financial period	41,659,586	20,555,326

NOTES TO THE FINANCIAL STATEMENTS

1. General information

These financial statements comprising the Statement of Income and Retained Earnings, the Statement of Comprehensive Income, the Statement of Changes in Reserves, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of Central Council Cumann Lúthchleas Gael for the financial period ended 30 September 2021.

Cumann Lúthchleas Gael is an unincorporated association. The nature of the Association's operations and its principal activities are set out in the Report of the Ard-Chomhairle on pages 106 to 111.

Central Council Cumann Lúthchleas Gael is deemed to be a public benefit entity (PBE) in accordance with FRS 102.

Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council. The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

Currency

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

2. Accounting policies

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

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the financial period. It also requires management to exercise judgement in the process of applying the Council's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are disclosed in note 4.

The accounting period is for 11 months to 30 September 2021. The comparative period is for 12 months to 31 October 2020.

Going Concern

The COVID-19 pandemic continues to impact across all levels of GAA activity. GAA games continue to operate in line with evolving Government guidelines. Both the 2020 and 2021 All- Ireland championships concluded within the 2021 financial period. This has seen a mix of games with limited and no attendances. The 2020 championship which concluded in December 2020 was played fully behind closed doors, while the latter stages of the 2021 championship saw attendances return, at close to 50% capacity. This limited but welcome return of gate income along with a continuing and resilient commercial income stream has seen 2021 deliver a surplus of €7.1m despite the prevailing challenges. Direct financial support funding was again provided to County Boards to facilitate preparation of inter-county teams in the absence of normal gate receipts at club level. This funding was largely facilitated by the receipt of Government and Sports Ireland support.

All operational costs remain at a reduced level, with spend on games development restricted to the retention and funding of the GAA's nationwide team of coaching staff.

Cash flow forecasts have been prepared by Management for 2022, on the basis that attendances will be possible at inter-county games. Assumptions have been made as to the level of costs likely to arise, taking account of the

NOTES TO THE FINANCIAL STATEMENTS - continued

Association's experience in 2020 and 2021, historical cost levels, and ongoing cost saving initiatives. Assumptions have also been made regarding the levels of commercial income. €20m in direct Government support was received in December 2021 and movements in the GAA Development Fund are expected to be consistent with historic patterns.

Given the uncertainties surrounding the duration of the pandemic, and the extent of disruption to sporting activities, Management acknowledge that the cash flow forecast is inherently uncertain in nature.
The projections indicate that notwithstanding potential losses in 2022 under a severe but plausible downside scenario, CLG's current cash levels and available overdraft facilities are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, Management continues to adopt the going concern basis of preparation in the financial statements for the period ended 30 September 2021.

Disclosure exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. Central Council 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.

Scope of financial statements

These financial statements reflect the activities of Central Council, Cumann Lúthchleas Gael. The activities of the Insurance Fund and the Injury Scheme are not incorporated in these financial statements and are reported separately. Financial statements for other CLG entities are separately reported.

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.

Income from corporate packages is recognised in the financial statements of Páirc an Chrócaigh CTR.

Commercial revenue

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

Grants

Grants receivable and payable are included in the Statement of Income and Retained Earnings in the year in which they are approved in principle.

Property, plant and equipment

All property, plant and equipment are 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.

Property, plant and equipment

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:

Computer equipment	33% straight line
Office furniture and equipment	20% straight line
Land and buildings	2% straight line

NOTES TO THE FINANCIAL STATEMENTS - continued

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, goodwill and other intangible fixed assets is the higher of the fair value less cost to sell off 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 Council which is considered by management to be a single cash generating unit

Concessionary loans

Concessionary loans are loans made or received between 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 public benefit entity.

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.

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.

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.

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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued

Retirement benefits

Central Council 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 Central Council, 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. Where sufficient information is not available to account for defined benefit multi-employer plans as defined benefit plans, they are treated as defined contribution plans and are accounted for accordingly.
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 on 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 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.

Provisions for capital grants

Provisions for capital grants are recognised when: Central Council 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.

3. Employees and Remuneration

The average monthly number of employees working for the Association during the year was:

	11 Months Ended 30 September 2021	12 Months Ended 31 October 2020
Management	11	11
Games Promotion, Welfare and Development	51	54
Administration and Support Staff	20	24
	82	89

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Wages and Salaries	3,355,513	3,490,052
Employer PRSI	202,077	397,144
Employer Pension costs	715,785	785,687
Redundancy Costs	376,976	-
	4,650,342	4,672,883

NOTES TO THE FINANCIAL STATEMENTS - continued

4. Judgements and key sources of estimation uncertainty

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

Impairment of receivables

The Association trades with a large and varied number of entities on credit terms. Some debts due will not be paid through the default of a small number of 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. See Note 6 for the carrying amount of trade and other receivables.

Capital Grants Payable

The provision includes 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 budgeted funds available. Where performance related conditions are set, expenditure is recognised in line with these.

5. Property, plant and equipment

	National centre of excellence €	Fixtures, fittings and equipment €	Total €
Cost			
At 31 October 2020	12,626,753	7,766,444	20,393,197
Additions in period	-	803,948	803,948
Disposals	-	-	-
At 30 September 2021	12,626,753	8,570,392	21,197,145
Depreciation			
At 31 October 2020	1,090,022	6,764,121	7,854,143
Disposals	-	-	-
Charge for period	232,325	825,250	1,057,575
At 30 September 2021	1,322,347	7,589,371	8,911,718
Net book value			
At 31 October 2020	11,536,731	1,002,323	12,539,054
At 30 September 2021	11,304,406	951,021	12,285,427

NOTES TO THE FINANCIAL STATEMENTS - continued

6. Receivables

	30 September 2021 €	31 October 2020 €
Receivables and prepayments	24,518,954	25,124,632
Amounts due from GAA units (within one year)	2,677,555	5,786,242
Amounts due from GAA units (after more than one year)	6,695,022	21,326,727
Development fund receivables	36,414,065	32,940,401
	70,305,596	85,178,002

All trade receivables are due within the Associations' normal terms, which is thirty days. Trade receivables are shown net of impairment in respect of doubtful debts.

Amounts advanced to GAA units as part of the Development Fund at 30 September 2021 is €36,414,065 (2020: €32,940,401). The average repayment term on these loans is 9 years. Interest accrues at a rate of 1.9%.

7. Cash and cash equivalents

Included in cash and cash equivalents is €1,300,000 (2019: €1,300,000) held in fixed term deposit accounts, which has specific conditions.

8. Stock

Stock valued at €1,562,313 on 31 October 2020 was used for the Cul camps scheduled in 2021. There is no stock on hand on 30 September 2021.

9. Payables

	30 September 2021 €	31 October 2020 €
Payables and accruals	14,873,419	22,421,253
GAA payables and accruals	51,096,006	49,611,938
Funds on deposit from GAA units	45,861,502	40,704,651
Term ticket fund (note 10a)	833,439	833,999
Taxes and other liabilities	1,134,052	451,008
	113,798,418	114,022,849

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 FINANCIAL STATEMENTS - continued

10. Payable amounts due after one year	30 September 2021 €	31 October 2020 €
Capital grants payable to GAA units (Note 10b)	8,741,888	10,219,016
Term tickets fund (Note 10a)	2,759,577	3,557,006
	11,501,465	13,776,022

Capital and other 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 budgeted funds available. Where performance related conditions are set, expenditure is recognised in line with these.

	30 September 2021 €	31 October 2020 €
(a) Deferred ticket refund		
At beginning of period	4,391,005	4,391,005
Transfer to Statement of Income and Retained Earnings	797,989	-
At end of period	3,593,016	4,391,005
Due within one year	833,439	833,999
Due after one year	2,759,577	3,557,006
	3,593,016	4,391,005
(b) Capital grants payable to GAA units		
At beginning of period	10,219,016	10,415,598
Additional grants awarded	500,000	2,444,211
Payments	(1,977,128)	(2,640,793)
At end of period	8,741,888	10,219,016

NOTES TO THE FINANCIAL STATEMENTS - continued

11. Related party transactions

Ard-Chomhairle, Cumann Lúthcleas Gael controls Páirc an Chrocaigh CTR ("PCT") and Musaem Cumann Lúthchleas Gael CTR ("Musaem"). Transactions between Ard-Chomhairle and PCT resulted in net income to Páirc an Chrocaigh CTR amounting to €2,032,065 (2020: €567,904 to Páirc an Chrócaigh).

Transactions between Central Council and Musaem resulted in net income to Musaem of €Nil (2020: €Nil) with no balance outstanding at 31 September 2021 (2020: €Nil).

Transactions between Central Council and GAA Comhairle Liathróid Láimhe resulted in net income to GAA Comhairle Liathróid Láimhe amounting to €350,000 (2020: €310,600).

	30 September 2021 €	31 October 2020 €
The following balances were outstanding with related parties at the period end:		
Amounts (payable to)/receivable from related parties		
Payable to PCT and subsidiaries	(7,162,437)	(11,234,923)
Funds on deposit from GAA units	(45,861,502)	(40,704,651)
Balances due to GAA units	(51,096,006)	(49,611,938)
Balances due from GAA units	45,786,642	60,053,370

12. Taxation

The Association is exempt from Income Tax under the provisions of the Taxes Consolidation Act 1997.

13. Pensions

Cumann Lúthchleas Gael operates both a 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.

The defined benefit arrangement is a group scheme and provides benefits based on final pensionable pay. A full valuation of the defined benefit arrangement was carried out on 1 January 2019. An updated valuation was carried out on 30 September 2021 by a qualified independent actuary using the Projected Unit Method for valuing the pension liabilities. This involves assessing the amount required at the balance sheet date, based on the assumptions made, to provide for all benefits accrued to that date, allowing for assumed future increases in the accrued benefit to retirement. Such increases were in line with salary increases. In arriving at the valuation rate certain assumptions were made by the actuary. The valuation includes assumptions with regard to the return on various asset classes.

The defined benefit plans expose the Association to actuarial risks such as interest rate risk, investment risk, inflation risk and mortality risk.

Interest rate risk

The calculation of the present value of the defined benefit obligation is sensitive to the discount rate which is

NOTES TO THE FINANCIAL STATEMENTS - continued

derived from the interest yield on high quality corporate bonds at the balance sheet date. Market conditions in recent years have resulted in volatility in discount rates which has significantly impacted the present value of the defined benefit obligation. Such changes lead to volatility in funding requirements for the plan.

Investment risk
The net surplus represents the fair value of the plan assets less the present value of the defined benefit obligation. When assets return a rate less than the discount rate this results in a reduction in the net surplus. Currently the plans have a diversified portfolio of investments in equities, bonds and other types of investments. External investment consultants periodically conduct an investment review and advise on the most appropriate asset allocation taking account of asset valuations, funding requirements, liability duration and the achievement of an appropriate return on assets.

Inflation risk
A significant proportion of the defined benefit obligation is linked to inflation. An increase in inflation rates will increase the defined benefit obligation. A portion of the plan assets are inflation-linked debt securities which will mitigate some of the effects of inflation.

Mortality risk
The present value of the defined benefit obligation is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the defined benefit obligation.

The significant assumptions are summarised in the table below:

	30 September 2021	31 October 2020
Assumptions		
Discount rate	1.05%	0.65%
Inflation	1.80%	1.60%
Rate of increase in deferred benefits	1.80%	1.60%
Salary escalation	2.00%	1.60%

The mortality assumptions used were:

Longevity at age 65:		
Male	23.0	22.9
Female	25.2	25.1

NOTES TO THE FINANCIAL STATEMENTS - continued

13. Pensions - continued

The fair value of the assets in the pension scheme as a whole and the liabilities of the scheme were as follows:

	30 September 2021 €000	31 October 2020 €000
Equities	1,167	1,634
Bonds	5,488	4,575
Property	68	196
Alternate assets	137	131
Total fair value of pension scheme assets	6,860	6,536
Present value of retirement benefit obligation	(5,362)	(5,681)
Net retirement benefit surplus	1,498	855

The movements in the defined benefit schemes' obligation during the financial period were:

	30 September 2021 €000	31 October 2020 €000
Present value of the defined benefit obligation at 30 September	(5,681)	(5,246)
Current service cost	(125)	(128)
Interest expense	(34)	(47)
Re-measurements		
Experience(loss)/gain on schemes' liabilities	142	(35)
Actuarial loss arising from changes in financial assumptions	336	(225)
Present value of the defined benefit obligation at 30 September	(5,362)	(5,681)

The movements in the schemes' assets during the financial period were:

	30 September 2021 €000	31 October 2020 €000
Fair value of plan assets at 1 November	6,536	6,053
Expected return on plan assets	40	56
Actuarial (loss)/gain on assets	(20)	94
Employer contributions	304	333
Benefits paid	-	-
Fair value of plan assets at 30 September	6,860	6,536

NOTES TO THE FINANCIAL STATEMENTS - continued

The expense recognised in the income statement is as follows:	11 Months Ended 30 September 2021 €000	12 Months Ended 31 October 2020 €000
Defined benefit scheme:		
- Current Service cost	125	128
- Net interest expense	(6)	(9)
- Death in service cost	3	3
- Settlement loss	-	-
Total expense relating to defined benefit plans	122	122

The costs in respect of the defined benefit contribution scheme were €334,000 (2020: €664,000). The total retirement benefit costs of the group for the period amounted to €728,815 (2020: €768,000). The contribution rate in respect of the defined benefit arrangement was 40% of pensionable salaries.

14. Financial instruments

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 2021 €	31 October 2020 €
Financial assets that are debt instruments measured at amortised cost		
- Receivables	33,891,531	52,237,601
- Cash and cash equivalents	41,659,586	20,555,326
- Development fund loans	36,414,065	32,940,401
Financial liabilities measured at amortised cost		
- Payables and accruals	14,873,419	22,421,253
- GAA payables and accruals	51,096,006	49,611,938
- Development fund deposits	45,861,502	40,704,651

15. Commitments

(a) Capital commitments

At 30 September 2021, there were no capital commitments.

(b) Operational and financial commitments

Central Council are party to financing arrangements which are not expected to give rise to a financial outflow. At 30 September 2021, there were no operational commitments.

16. Post balance sheet events

There are no significant events affecting the Association subsequent to the period end.

17. Approval of financial statements

The financial statements were approved on 8 February 2022.

UNAUDITED SCHEDULES TO THE FINANCIAL STATEMENTS
11 month period Ended 30 September 2021

	11 months ending 30 September 2021 €	12 Months ending 31 October 2020 €
A Gate receipts		
All-Ireland Football Championship	4,807,645	-
All-Ireland Hurling Championship	5,123,731	-
Allianz Football League	83,943	2,006,392
Allianz Hurling League	33,522	1,207,578
Other Competitions	638,319	461,486
Term Tickets Amortised	981,569	-
	11,668,729	3,675,456
B Commercial revenue		
Media coverage	16,808,628	6,268,513
Sponsorship	9,041,112	2,110,466
Licensing fee	333,565	275,908
	26,183,305	8,654,887
C State funding		
Covid 19 Resilience Scheme One*	10,500,000	-
Covid 19 Resilience Scheme *	9,000,000	6,000,000
Covid 19 Resilience Scheme Three*	5,200,000	-
Youth Field Support*	2,233,979	2,280,640
Covid 19 Resilience Scheme One 2020*	2,000,000	7,000,000
Players Eligible Expenses Scheme*	-	2,849,792
Healthy Ireland Lights Up*	505,000	-
Dormant Account Funding*	108,000	-
Government of Ireland -Emigrant Support Programme**	232,710	368,756
Grant Consiel EU	-	27,120
Department of justice, Equality and Law Reform	-	5,000
Local Authority Grant -Water Board	7,000	-
	29,786,689	18,531,308

* The sponsoring department for these grants is the Department of Tourism, Culture, Arts, Gaelteacht, Sport and Media. These are administrated through Sport Ireland.
Additional support funding received re 2020 under the Governments Resilience fund was €9m with a further €15m as direct 2020 Championship support Funding. €1m of this was awarded on behalf of Cumann Peil Gael na mBan and Cumann Camógaíochta na nGael. In December 2021 an additional €14m in Government Investment Funding for sport was received by CLG of which €10.Sm has been recognised in the 2021 accounts. The balance of this funding amounts will be recognised in the 2022 financial statements reflecting the timing of the financial year end.

**The sponsoring department for these grants is the Department of Foreign Affairs

UNAUDITED SCHEDULES TO THE FINANCIAL STATEMENTS
11 month period Ended 30 September 2021 - continued

Details of 2021 Government Grants as required by Circular 13/2014	Year Of Grant Award	Total Grant Award	Amount Included 2021 Financial Statements	Monies Received in Period	Grants Due & Deferred at Period End
Covid 19 Resilience Scheme Five	2020	15,000,000	9,000,000	9,000,000	-
Covid 19 Resilience Scheme One	2020	9,000,000	2,000,000	2,000,000	-
Covid 19 Resilience Scheme Three	2020	5,200,000	5,200,000	5,200,000	-
Player Eligible Expenses Scheme	2020	2,849,792			-
Youth Field Support	2020	2,389,653	149,462	149,462	-
Healthy Ireland - Ireland Lights Up	2020	505,000	505,000	505,000	-
Government of Ireland: ESP	2020	419,100	154,167	154,167	
Dormant Fund Account Grant Innovation	2020	90,000	90,000	90,000	-
Covid 19 Resilience Scheme One	2021	14,000,000	10,500,000	10,500,000	14,000,000
Covid 19 Resilience Scheme One Others	2021	6,000,000	-	-	6,000,000
Player Eligible Expenses Scheme	2021	3,000,000	-	-	3,000,000
Youth Field Support	2021	2,389,653	2,084,517	2,084,517	1,194,827
Government of Ireland: ESP	2021	211,391	78,543	78,543	132,848
Department of Environment, Climate and Communications	2021	100,000	-	-	100,000
Dormant Fund Account Healthy Ireland Grant	2021	18,000	18,000	18,000	-
Local Authority Grant - Water board	2021	7,000	7,000	7,000	-
Total		61,179,589	29,786,689	35,270,836	24,427,675

D Other income		
Registration fees	551,499	5,780
Net interest	(276,127)	221,252
Income from Pairc an Chrócaigh CTR	-	-
Fines	900	11,500
Other income	354,507	321,970
	630,779	560,502

UNAUDITED SCHEDULES TO THE FINANCIAL STATEMENTS
11 month period Ended 30 September 2021 - continued

		11 months ending 30 September 2021 €	12 months ending 31 October 2020 €
E	**Match day costs**		
	Venue rental	4,003,731	2,665,663
	Match officials	23,095	178,285
	Venue expenses	287,695	32,730
	Ticketing costs	844,406	1,129,000
	Insurance fund	5,873	129,493
	Other	1,398,086	968,145
		6,562,886	5,103,316
F	**Competition costs**		
	Medals and trophies	275,051	76,721
	Awards ceremonies and trips	12,951	178,508
		288,002	255,229
G	**Team costs**	2,550,536	2,498,094
	Team expenses	1,901,245	2,677,593
	Players mileage	1,316,112	1,494,520
	Players nutrition	5,767,893	6,670,207
H	**County, Provincial and International distributions**		
	County distributions	5,964,092	6,835,000
	Competition distributions		
	Allianz Football League	18,000	979,277
	Allianz Hurling League	3,000	668,328
		21,000	1,647,605
	Commercial distributions		
	Royalties	63,610	78,318
		6,048,702	8,560,923

UNAUDITED SCHEDULES TO THE FINANCIAL STATEMENTS
11 month period Ended 30 September 2021 - continued

		11 months ending 30 September 2021 €	Year ending 31 October 2020 €
I	**Games development**		
	Deployment of personnel*	2,193,393	2,168,679
	Provincial games managers	137,692	153,948
	County projects	6,000	-
	Féiles	96,576	17,850
	Cumann na mBunscoil	68,000	68,000
	Cúl Camps	50,421	112,798
	Educational projects	109,022	124,362
	National Games Development Centre	317,127	297,943
	Other games development	50,816	235,921
	Coaching conference	1,706	102,337
		3,030,753	3,281,838
	Hurling development		
	Deployment of personnel*	844,383	915,658
	National and regional projects	210,375	167,751
		1,054,758	1,083,409
	Dublin games development*	715,000	663,000
	Other development		
	International dimension**	783,345	1,221,985
	Referees development	76,474	138,075
		859,819	1,360,060
		5,660,330	6,388,307

* Sport Ireland Grant Assisted

** Part funded by the Department of Foreign Affairs

J	**Organisation development**		
	Organisational and planning		
	Membership programme	21,557	64,709
	Officer training programme	189,573	120,024
	Intercultural strategy	69,662	139,857
		280,792	324,590
	Other programmes		
	Healthy Club Programme ***	1,135,185	396,804
	Child Protection Programmes	937	6,185
	Youth initiatives	1,565	-
		1,137,687	402,989
	Coiste na Gaeilge		
	Scór na nÓg and Scór Sinsear	38,000	22,418
	Costaisí Cultúrtha	73,338	188,401
		111,338	210,819
		1,529,817	938,398

*** Part funded by the Health Service Executive and Sport Ireland

UNAUDITED SCHEDULES TO THE FINANCIAL STATEMENTS
11 month period Ended 30 September 2021 - continued

	11 months ending 30 September 2021 €	12 months ending 31 October 2020 €
K Player welfare		
Injury scheme	641,252	155,355
Initiatives and programmes	3,995,031	1,462,649
Sports Ireland contribution to player welfare (eligible expenses) *	-	2,849,793
* Sports Ireland Grant assisted	4,636,283	4,467,797
L Administrative costs		
Marketing	410,640	662,233
Staff and pension costs	4,301,762	4,257,478
Rent and insurance	67,806	76,987
Depreciation	1,057,575	1,080,090
Communications	659,545	724,278
IT costs	876,699	1,120,032
Professional fees	371,112	691,986
Conferences and travel	337,117	500,173
Office admin and sundry expenses	12,243	289,215
	8,094,499	9,402,472
M Operating grants		
Covid Support Grant	6,283,503	-
Provincial council grants	37,840	640,640
	6,321,343	640,640
Related bodies		
Cumann Peil Gael na mBan	743,278	54,465
Cumann Camógaíochta	343,278	70,253
Cumann Cluichí Corr na hÉireann	30,000	30,000
Comhairle Liathróid Láimhe na hÉireann	350,000	310,600
	1,466,556	465,318
Educational bodies		
Comhairle Iar-bhunscoileanna	180,000	150,000
Comhairle Ard Oideachais	-	59,000
Comhairle Coláistí Talmhaíochta	-	10,000
	180,000	219,000
Other operating grants		
Inter firms' council	-	10,000
County & Province: administration & accounting grants	1,600,929	1,020,234
Club draw	65,665	102,613
Other grants and donations	47,788	45,973
	1,714,382	1,178,820
	9,682,281	2,503,778

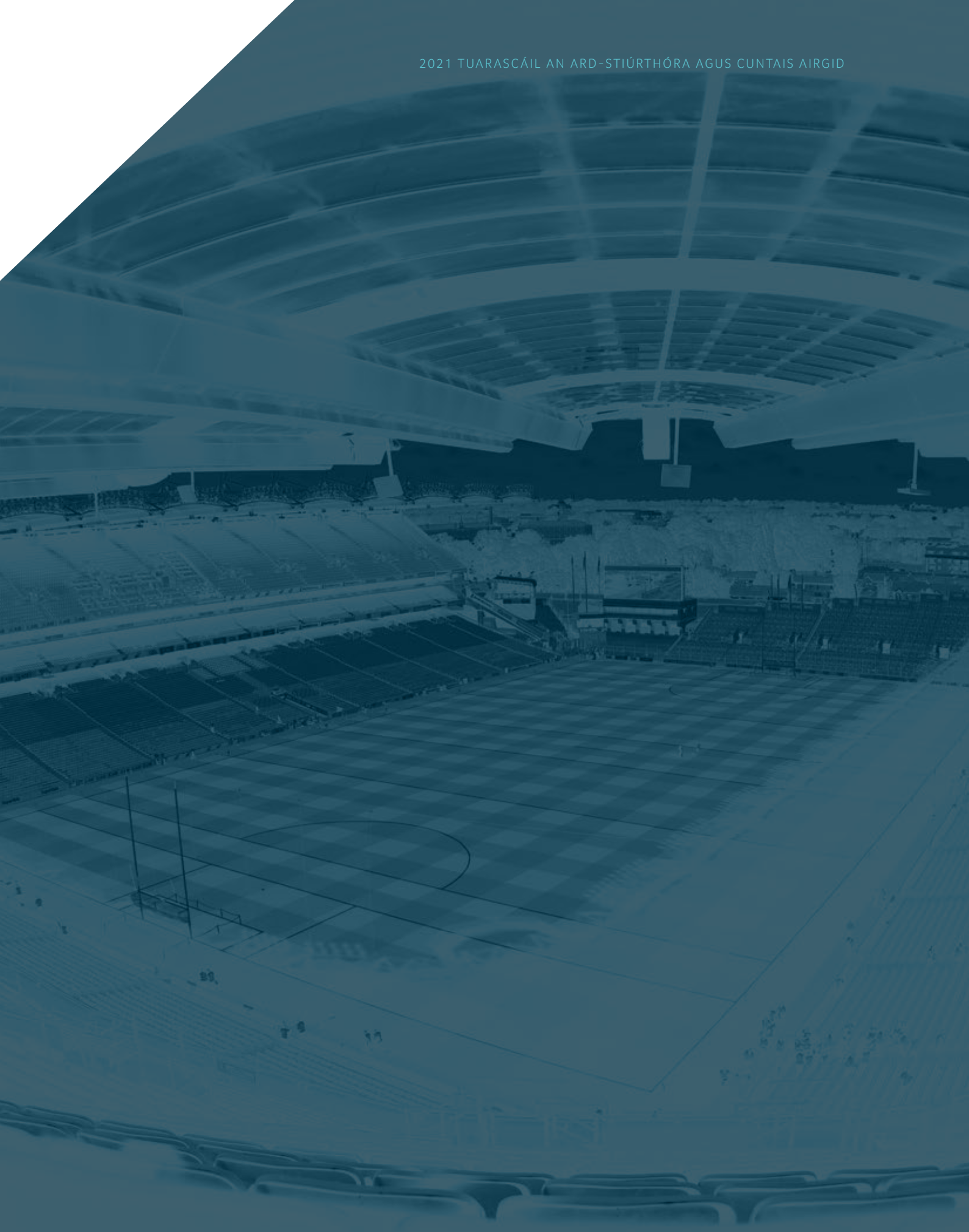
UNAUDITED SCHEDULES TO THE FINANCIAL STATEMENTS
11 month period Ended 30 September 2021 - continued

		11 months ending 30 September 2021 €	12 months ending 31 October 2020 €
N	**Capital grants**		
	County infrastructure – current year	169,363	1,107,878
	Release of deferred infrastructure grant awards	12,714,103	1,333,333
	Club infrastructure	9,000	248,965
	Overseas infrastructure	-	60,000
	Funding expenses	6,441	30,416
		12,898,907	2,783,592

Cumann Lúthchleas Gael

Financial Statements Distribution Tables

11 Months Period Ended 30 September 2021



Cumann Lúthchleas Gael Financial Statements Distribution Tables - 11 Month Period Ended 30 September 2021

PAYMENTS TO CLUB COUNTIES AND PROVINCES 2021

	Rent and Venue Costs	Basic Distribution	Competition Support Distribution	Mileage and Nutrition Expenses	Games Development	Operating Grants	Capital Grants	Total Outlay
	€	€	€	€	€	€	€	€
Ulster		500,000			185,650	13,750		**699,400**
Connacht	8,000	500,000			89,767	41,250		**639,017**
Munster		500,000			136,115	13,750		**649,865**
Leinster		500,000			159,246	13,750		**672,996**
Britain		25,000			62,500	27,500		**115,500**
Antrim	47,000	60,000	130,030	153,150	199,439	31,442		**621,061**
Armagh	66,500	60,000	107,960	109,483	44,353	27,500		**415,796**
Carlow	64,500	60,000	107,848	76,260	159,175	27,500		**495,283**
Cavan	65,000	60,000	116,800	121,863	39,546	31,465		**434,673**
Clare	40,500	60,000	132,670	160,728	62,558	27,500		**483,956**
Cork	83,000	60,000	207,646	139,071	107,491	32,479		**629,687**
Derry	53,500	60,000	151,285	106,386	66,555	34,819		**472,544**
Donegal	60,000	60,000	159,170	132,769	46,053	29,780		**487,772**
Down	58,500	60,000	101,476	104,115	37,447	27,500		**389,038**
Dublin	42,500	60,000	230,400	83,567	745,278	27,500		**1,189,245**
Fermanagh	59,500	60,000	118,770	122,165	40,489	31,588	6,947	**439,460**
Galway	55,000	60,000	128,508	172,074	83,246	31,625		**530,453**
Kerry	58,500	60,000	197,304	165,271	92,347	31,717	58,597	**663,736**
Kildare	55,000	60,000	144,440	117,210	178,480	32,542		**587,672**
Kilkenny	52,500	60,000	57,366	81,666	46,725	27,500		**325,757**
Laois	95,000	60,000	136,125	98,094	95,325	33,000		**517,544**
Leitrim	56,000	60,000	84,330	123,742	51,642	39,185		**414,899**
Limerick	99,500	60,000	228,070	190,928	62,558	30,250		**671,306**

Cumann Lúthchleas Gael Financial Statements Distribution Tables - 11 Month Period Ended 30 September 2021

PAYMENTS TO CLUB COUNTIES AND PROVINCES 2021

	Rent and Venue Costs	Basic Distribution	Competition Support Distribution	Mileage and Nutrition Expenses	Games Development	Operating Grants	Capital Grants	Total Outlay
	€	€	€	€	€	€	€	€
London		60,000				28,806		**88,806**
Longford	60,500	60,000	90,600	91,807	56,398	44,227		**403,533**
Louth	45,000	60,000	101,838	81,987	82,454	32,267		**403,546**
Mayo	48,000	60,000	247,380	248,814	56,025	40,626		**700,845**
Meath	75,500	60,000	172,180	93,064	189,788	27,500	93,000	**711,032**
Monaghan	43,500	60,000	97,550	85,457	39,984	27,500		**353,991**
New York		50,000						**58,000**
Offaly	74,000	60,000	105,488	63,658	80,775	37,746		**421,666**
Roscommon	72,500	60,000	193,680	117,542	61,232	27,500		**532,454**
Sligo	46,500	60,000	98,998	78,406	57,143	27,500		**368,547**
Tipperary	112,000	60,000	194,351	93,762	77,702	32,542		**570,357**
Tyrone	51,000	60,000	114,564	98,141	32,639	27,500		**383,844**
Waterford	46,000	60,000	143,324	87,153	62,808	32,083		**431,368**
Westmeath	62,500	60,000	154,702	60,247	67,696	33,000		**438,145**
Wexford	42,000	60,000	131,085		116,436	33,576	10,819	**393,916**
Wicklow	44,500	60,000	84,558		121,114			**310,172**
Warwickshire		15,000						**15,000**
Lancashire		15,000						**15,000**
Croke Park	1,939,731							**1,939,731**
Overseas		163,000			757,845			**920,845**
TOTAL	**3,883,231**	**4,256,000**	**4,470,495**	**3,458,581**	**4,652,024**	**1,117,263**	**169,363**	**22,006,957**

Páirc an Chrócaigh CTR and Subsidiary Companies

Annual Report and Consolidated Financial Statements

11 Months Period Ended 30 September 2021

NOTICE OF MEETING

Páirc an Chrócaigh CTR and Subsidiary Companies

Date
17 January 2022

Fógra
In accordance with the Companies Act, 2014, I wish to notify you that the Annual Meeting of the above Companies will be held in the Connacht GAA Air Dome, Bekan, Co. Mayo on 26 February 2022.

Peadar Mac Cionnaith
Rúnaí

Clár
To consider.

1. The Director's Report and Consolidated Financial Statements for the period ended 30 September 2021.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements - 11 Month Period Ended 30 September 2021

DIRECTORS AND OTHER INFORMATION

Board of Directors
Labhrás Mac Carthaigh
Tomás Ó Riain
Seán Ó hOráin
Pádraig Ó Céidigh
Thomas Gray
John Murphy
Patrick Gilroy
Pat Teehan

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
PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
One Spencer Dock
North Wall Quay
Dublin 1

TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH

The directors are pleased to acknowledge that the results for the Páirc an Chrócaigh group of companies for 2021, are reasonable, in circumstances where the pandemic continued to dominate all aspects of 'normal' living.

The key highlights are

- In accordance with the 2020 Congress decision to change our reporting year end, the accounting period under review is 11 months from November 1st, 2021, to September 30th, 2022, compared with a 12 month period for the prior year.
- The operating performance for the 11month period, before depreciation was positive, a significant improvement on the prior year as we welcomed a gradual return of spectators, culminating in 50% attendance at the All-Ireland Finals.
- There was no distribution to CLG.

People will recognize that whilst viral infection rates showed early signs of abatement at the start of the period, the virus continued to mutate, with the more virulent Delta strain forcing another lockdown, as infections proved more serious and our public health system struggled to operate.

The second and tertiary waves forced cancellations of conferences, in our meetings and events business, together with Christmas party bookings and overarching statutory regulations, limited capacities in the stadium.

In respect of the latter, the combined major supporting bodies, the IRFU, the FAI and ourselves, pooled our expertise into formulating a series of protocols to assist government in the decision-making process of allowing fans to return to outdoor venues. Under the banner, A Return To Spectate, the expert group created a pathway, starting with modest numbers and strict 2m social distancing and moving gradually towards increased attendances, which resulted in a 50 % capacity for the All-Ireland Finals.

Our plans were based on rigorous assessment of arrival times, social distancing, mask wearing and the monitoring of infection transmission associated with the holding of events. We limited food and beverage options including no alcohol at events. We facilitated track and trace through our ticketing systems, and we delivered a statistically based solution to restrict entry to vaccine pass holders. The group met after every weekend, shared our experience, and modified our plans accordingly. It was an iterative process that delivered on our stated milestones.

It is a source of great pride, to all involved, that we achieved our stated ambition and more importantly that we had no cases of reportable onwards transmissions.

Even the modest attendances achieved had a dramatic impact on our results. In particular Operating Profit, before depreciation for the 11 months 2021 period at €1.69m was up €4.46m on the previous 12 months, which posted a loss of €2.77m. The improvement can be principally attributed to an improvement in the operating performance of Páirc an Chrócaigh CTR which recorded a breakeven financial position, before depreciation, for the 11-month period compared with an operating loss, before depreciation of €4.7m for the previous 12-month accounting period.

Our consolidated Group turnover for 2021 at €11.1m was up €3.7m or 48.8% on 2020 at €7.4m.

The companies that make up our consolidated group are as follows,

- Páirc an Chrócaigh CTR. The principal stadium trading company. PCT posted an operating loss before interest, distributions and exceptional items for 2021 of €4.5m a €5.2m improvement on the prior year loss of €9.7m.

TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH - continued

- Brindare Ltd. This company is responsible for income and expenditure associated with our meeting and events business. The business recorded a 10% improvement in room hire, based on the continuation of the Courts service and RCSI contracts. As a result of COVID restrictions, Food and Beverage returns were below commission thresholds.

- Gambetto / Mercury Investments/ Croke Park Motors/ Lauris/Clonliffe Property Investments – are vehicles we use to hold our property assets. As expected, rental income for the 11-month period 2021 at €1.9m was marginally lower than the comparative 12-month 2020 period at €2.1m. Lauris is currently a dormant entity. Gambetto is the vehicle we use for our Clonliffe College transaction.

- 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

- National Handball and Croke Park Community Centre CLG – we hold a 50% interest in this JV in respect of the new handball centre to the east of the stadium. During the period, the centre was used by the HSE as a vaccination centre. Towards the end of the calendar year the centre had a soft opening, and we welcomed our first community members to enjoy the benefits of their new community centre. Operating loss for the centre was €121K of which 50% or €60.4K have been recognized in the PCT Group consolidated financials.

There are two principal reasons for our improvement in turnover, both associated with core Páirc an Chrócaigh CTR activities.

Firstly, match day stadium rental in 2021 at €2.65m was up €2.26m on 2020 at €0.39m.

For the 2021 period, Central Council stadium rental increased by €2m. There were 14 games in this category, 7 of which were behind closed doors and 7 of which had a combined attendance of 188k compared to 2 games in the prior year with a combined attendance of 31k.

During the same period, Provincial Championship stadium rental revenues increased by €430k. There were 9 games in this category, 7 Leinster Championship Games, the Ulster Football Final and uniquely the Connacht Football Final. 3 of the 9 games were behind closed doors with the remaining 6 games having a combined attendance of 69k.

Finally, National league income decreased by €197k. If you recall we hosted several National League fixtures in 2020 before the first lockdown was called. The Division 3 League Final was held at Croke Park in June 2021 compared to 3 League games in financial year 2020.

In summary our attendance levels showed a marked increase on the prior year. In total across 31 match days we hosted 53 matches compared with 16 matches in 2020 over 8 match days. Total attendance at 309K was significantly up on 2020 totals at 119K.

Throughout the season, our pitch performed to the highest standards. I would like to draw attention to the pitch team and indeed the wider operations team who haven't enjoyed the benefits of remote working and who for a second-year running have continued to come to the stadium and delivered, without complaint, an outstanding result.

Secondly, as in 2020, sales of our premium tickets and suites continued to surprise. Despite the uncertainty of being able to host games customers continued to renew and we welcomed several new clients. At the end of the year all our suites were sold, a truly remarkable commitment from our supporters. Our accounting policy required that we did not amortise our premium and suite income in the financial period to 30 September 2021. However, the key difference between the two periods was that even with limited attendances we were able to make tickets available to our members who could use their accumulated credit to purchase. On this

TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH - continued

basis revenue from our corporate facilities in 2021 at €2.6m dwarfed our 2020 income of €18K. Obviously, even at 50% attendance we were unable to look after the full entitlement of all our clients. We appreciated many ticket holders were very disappointed. I would like to acknowledge the widespread understanding and common courtesy that customers showed when interacting with our team.

Elsewhere, our meeting and events businesses delivered a modest net revenue of €554K up €171K on 2020 at €383K, an increase of 44.6%. This was mainly sourced from our ongoing relationship with the National Courts Service and the RCSI. We also continued to provide space to the HSE on a cost recovery basis to facilitate vaccination delivery on the Hogan side of the stadium and COVID testing on the Cusack side.

During the reporting period we maintained strong costs controls. Total costs for 2021 excluding depreciation at €7.6m were up €354K on 2020 at €7.3m an increase of 4.9%. Opening the stadium, even for limited attendances is the main driver behind the increase but we were not immune from the staggering increases in utility costs which will continue to impact on us and a wider economic recovery.

Despite the constraints, we recognised that the wider community around the stadium faced similar challenges in maintaining vital support schemes so we continued to invest in local community initiatives, with a total expenditure of €89K for the 11 month period.

Further we continued to maintain our high standards in ecological practices, particularly in maintaining our biodiversity footprint, the management of our pitch farm and our proud standard of zero to landfill. As we know from COP26, whilst all attention is focussed on the pandemic, our climate crisis has not abated, and we will all be challenged to modify our behaviours if we are to maintain a habitable planet.

It is also sad to report that during the period it was necessary for us, in an effort to control costs, to continue a blanket salary deferment started in 2020 and to introduce a voluntary redundancy programme. Many close colleagues availed of the redundancy programme and I would like to acknowledge their commitment to the stadium, over many years and to wish them well into the future. Thankfully we were able to restore deferred salaries and I would like to thank everyone on the team for their contribution to solving our cash flow problems during those dark days.

With the change in year end, we are now in the middle of quarter 2, 2022, and we have a clear picture for the balance of the year. As you know the first half of the financial year continued to be dominated by COVID, resulting in the cancellation of autumn conferences, Christmas parties and indeed our annual senior's event. A blanket reversal in earlier January limiting all venues to 5,000 patrons had the potential to deliver a devasting blow to our earning potential. Thankfully our worst fears were not realised and with all major restrictions lifted we look forward optimistically to a very full calendar. We know the new Football season will bring a new tournament to Croke Park with the Tailteann Cup in addition to the defence of Tyrone and Limerick to their senior titles. The split season opens late summer early autumn for concerts. In addition to Ed Sheeran in April we will host Garth Brooks in September. Of course, we are all nervous that a new variant will be a showstopper but for now let's celebrate being in the moment.

Finally on behalf of my colleagues, I would like to thank our board of directors for their help and guidance over the year. On a personal note, I would like to thank my management team for their commitment in extraordinarily trying circumstances. It is a privilege to work with each one of you.

Peadar Mac Cionnaith
Stiúrthóir Staid an Chrócaigh

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements - 11 Month Period Ended 30 September 2021

DIRECTORS' REPORT

The directors of Páirc An Chrócaigh CTR ("PCT") submit their report together with the audited financial statements for the period ended 30 September 2021.

Results for the year
The group deficit for the period is €5,916,625 (2020: Deficit of €10,200,318).

Principal activities
The principal activity of the group 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 a group deficit for the period of €5,916,625 (2020: Deficit of €10,200,318). There was no distribution to Ard-Chomhairle in the 11 months to 30 September 2021 (2020: Nil).

Going Concern
The ongoing COVID-19 pandemic has had a severe impact on the operations of Páirc an Chrócaigh CTR and its subsidiary companies during the eleven months to 30 September 2021. In line with Government guidelines, no attendances were permitted at GAA games until June 2021. From June onwards modest spectator numbers were allowed culminating in close to a 50% attendance at the All-Ireland finals in August and September. Conferences and events were also restricted for much of the period. This resulted in a deficit before taxation of €5.7m. The surplus before taxation and depreciation was €1.4m.

Cash flow forecasts have been prepared by Management, under a number of scenarios. On the basis that attendance numbers will continue to be restricted at matches during 2022, Management have forecast for a financial breakeven for the year ending 30 September 2022. This is obviously uncertain, and should larger attendances be possible, a more favourable outcome is expected. The cash flow projections also reflect expected commitments arising during 2022, including further payments on the Clonliffe College project and loan repayments.

The forecasts indicate that notwithstanding a breakeven position in 2022 (and other commitments), the company's current cash levels are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the period ended 30 September 2021.

Analysis of revenue
Consolidated group turnover for 2021 was €11.1m (2020: €7.4m), this represents an increase of 48.8% on the prior year. The key drivers of this turnover include:

Match Day Stadium Rental of €2.6m, from a combined thirty-one league, championship and other match days (2020: €0.4m from eight match days). There were no concerts held in the stadium in 2021.

Due to the COVID-19 pandemic, there was no amortisation of premium and suite term ticket revenues in 2021 (2020: Nil). Corporate Facilities revenues of €2.6m (2020: Nil) were generated through the sale of match day tickets to premium and suite members.

Our "Meetings and Events" and "Catering" divisions delivered a combined turnover of €2.8m. This represents a decrease of 35% on the prior year (2020: €4.2m).

Other recurring income streams include property rental from "The Croke Park" hotel and other property assets along with a portfolio of stadium advertising and preferred supplier revenues.

DIRECTORS' REPORT - continued

Expenditure

Management have continued to implement a strategy of cost minimisation, however an increased number of match days versus prior year has led to a 4.9% increase in the stadium's core cost base. Costs included under this heading include 'stadium repairs and upkeep', 'ground and pitch maintenance', along with match and event day operational costs.

Capital expenditure of €0.6m was incurred during 2021 with expenditure restricted to essential items only.

Balance sheet

In 2019, Páirc An Chrócaigh agreed to purchase 31 acres of land at Clonliffe, Dublin 3 from Saint Laurence O'Toole Diocesan Trust. The purchase is being executed on a phased basis and will conclude in October 2022. As of 30 September 2021, 12 acres have been transferred and payments of €53.7m have been made to the Trust.

In December 2019, Páirc an Chrócaigh contracted to sell 19 acres at Clonliffe College to the international property development company, Hines. As of 30 September 2021, 10 acres have been sold to Hines.

Directors

The directors of the holding company at the period end are listed on page 143. The directors all served for the entire financial period except for:

Labhrás Mac Carthaigh (appointed 27 February 2021)
Patrick Gilroy (appointed 27 February 2021)
Pat Teehan (appointed 27 February 2021)
Brian Conroy (resigned 27 February 2021)
Colin Morgan (resigned 27 February 2021)
Edmond Quinn (resigned 27 February 2021)

Directors' interests

There has been no contract or arrangement with the group during the eleven month period in which a director of the group was materially interested and which was significant in relation to the group's business.

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:

Covid -19 risk
Covid-19 continues to pose a significant risk to the group as a result of the continued restrictions arising from the pandemic.

Operational risk
Operational risk is the risk of direct or indirect deficits due to inadequacy or failure of internal processes, people or systems.

Loss of revenue
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.

DIRECTORS' REPORT - continued

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.

Audit committee

The group's ultimate parent and controlling party is Ard-Chomhairle (Central Council). The PCT group falls within the remit of the audit committee of Ard-Chomhairle (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:

1. a compliance policy statement has been drawn up setting out the company's policies with regard to such compliance;
2. 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
3. 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 he/she is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- He/she has taken all the steps that he/she ought to have taken as a director in order to make himself/herself 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 year

There have been no significant events between the balance sheet date and the date of approval of these financial statements.

Statutory auditors

The statutory auditors, PricewaterhouseCoopers, have indicated their willingness to continue in office, and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

On behalf of the board

Uachtarán: Labhrás Mac Cártaigh Ard Stiúrthóir: Tomás Ó Riain

Date: 8 February 2022

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 period and the surplus or deficit of the company for the financial period.

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.

On behalf of the board

Uachtarán: Labhrás MacCarthaigh

Ard-Stiúrthóir: Tomás Ó Riain

Date: 8 February 2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

In our opinion, Páirc an Chrócaigh CTR's consolidated financial statements and company financial statements (the "financial statements"):

- give a true and fair view of the group's and the company's assets, liabilities and financial position as at 30 September 2021 and of the group's and the company's deficit and the group's cash flows for the 11 month period (the "period") then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (Irish GAAP) (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual Report and Consolidated Financial Statements (the "Annual Report"), which comprise:

- the consolidated and company balance sheet as at 30 September 2021;
- the consolidated and company statement of income and retained earnings for the period then ended;
- the consolidated statement of cash flows for the period then ended;
- the consolidated and company statement of changes in equity for the period then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)") and applicable law. Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the group's or the company's ability to continue as a going concern.

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR - continued

REPORTING ON OTHER INFORMATION

The other information comprises all of the information in the Annual Report and Consolidated Financial Statements other than the financial statements and our auditors' report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the period ended 30 September 2021 is consistent with the financial statements and has been prepared in accordance with the applicable legal requirements.

- Based on our knowledge and understanding of the group and company and their environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT

Responsibilities of the directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 150, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible 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's and the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the group or the company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 auditors' 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.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements - 11 Month Period Ended 30 September 2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR - continued

their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

OTHER REQUIRED REPORTING

Companies Act 2014 opinions on other matters

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the company financial statements to be readily and properly audited.
- The company balance sheet is in agreement with the accounting records.

Other exception reporting

Directors' remuneration and transactions.

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

Paul O'Connor
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
9 February 2022

- The maintenance and integrity of the GAA website is the responsibility of the directors; 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.

- Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS 11 MONTH PERIOD ENDED 30 SEPTEMBER 2021

	NOTE	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
Revenue	4	11,059,461	7,432,432
Cost of sales		(1,760,224)	(2,952,554)
Gross surplus		9,299,237	4,479,878
Administration expenses		(7,608,735)	(7,254,380)
Depreciation	12	(7,094,233)	(8,191,314)
Operating deficit	5	(5,403,731)	(10,965,816)
Interest receivable and similar income	7	-	20
Interest payable and similar expense	8	(70,756)	-
Deficit before exceptional items		(5,474,487)	(10,965,796)
Exceptional items	9	(119,696)	2,879,070
Share of results in Joint Venture	10	(60,363)	-
Deficit before Tax		(5,654,546)	(8,086,726)
Taxation	11	(262,079)	(2,113,592)
Deficit before grants and distributions		(5,916,625)	(10,200,318)
Distribution to Ard-Chomhairle		-	-
Retained deficit for the period		(5,916,625)	(10,200,318)
Retained Earnings at start of the period		109,923,918	120,124,236
Retained Earnings at end of the period		104,007,293	109,923,918

The group had no recognised gains and deficits other than its reported result for the current and prior period. Consequently, a consolidated statement of comprehensive income has not been prepared.

The group has no movement in equity during the current or prior period, except as noted above. Consequently, a consolidated statement of changes in equity has not been prepared.

COMPANY STATEMENT OF INCOME AND RETAINED EARNINGS 11 MONTH PERIOD ENDED 30 SEPTEMBER 2021

	NOTE	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
Revenue			
Rents for matches:			
Central Council		2,187,545	163,159
Provincial Councils		455,239	25,000
National Leagues		7,186	204,347
Corporate facilities		2,631,659	18,078
Hire of facilities		816,500	852,000
Property rents		607,389	686,143
Advertising space		241,687	33,547
Other income		108,450	39,439
		7,055,655	2,021,713
Expenditure			
Stadium and administration expenses		(3,522,416)	(2,828,175)
Staff costs and security		(2,192,555)	(2,135,104)
Rent and rates		(72,384)	(540,510)
Heat, light and power		(829,132)	(716,908)
Insurances		(312,285)	(307,245)
Community funding		(88,699)	(104,752)
Marketing expenses		(34,012)	(72,627)
Depreciation	12	(4,452,868)	(5,047,690)
		(11,504,351)	(11,753,011)
Operating deficit before interest		(4,448,696)	(9,731,298)
Interest receivable and similar income		528,299	588,770
Impairment of intercompany receivables		(47,984)	(74,491)
Deficit before exceptional item		(3,968,381)	(9,217,019)
Exceptional items	9	(123,629)	(5,509,979)
Share of results in Joint Venture	10	(60,363)	-
Deficit before distribution and grants		(4,152,373)	(14,726,998)
Distribution to Ard-Chomhairle		-	-
Retained deficit for the period		(4,152,373)	(14,726,998)
Retained Earnings at start of the period		96,770,338	111,497,336
Retained Earnings at end of the period		92,617,965	96,770,338

CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2021

	NOTE	30 September 2021 €	31 October 2020 €
Non-current assets			
Property, plant and equipment	12	115,163,241	121,864,944
Investment in joint venture	10	5,573,247	5,509,979
Financial assets	13	2	2
		120,736,490	127,374,925
Current assets			
Receivables	14	18,816,364	20,330,288
Inventory	15	842,424	709,108
Cash and cash equivalents	19	41,044,954	33,031,899
		60,703,742	54,071,295
Current liabilities			
Payables - amounts falling due within one year	16	(39,311,366)	(36,023,047)
Net current assets		21,392,376	18,048,248
Total assets less current liabilities		142,128,866	145,423,173
Payables - amounts falling due after one year	17	(38,121,573)	(35,499,255)
Net assets		104,007,293	109,923,918
Represented by:			
Retained earnings		104,007,293	109,923,918

On behalf of the board

Uachtarán: Labhrás MacCarthaigh

Ard-Stiúrthóir: Tomás Ó Riain

Date: 8 February 2022

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements - 11 Month Period Ended 30 September 2021

COMPANY BALANCE SHEET AS AT 30 SEPTEMBER 2021

	NOTE	30 September 2021 €	31 October 2020 €
Non-current assets			
Property, plant and equipment	12	81,257,290	85,504,043
Investment in joint venture	10	5,573,247	5,509,979
Financial assets	13	330,854	330,854
		87,161,391	91,344,876
Current assets			
Receivables	14	43,185,604	45,943,490
Cash and cash equivalents	19	22,664,220	11,432,463
		65,849,824	57,375,953
Current liabilities			
Payables - amounts falling due within one year	16	(34,271,677)	(29,451,236)
Net current assets		31,578,147	27,924,717
Total assets less current liabilities		118,739,538	119,269,593
Payables - amounts falling due after one year	17	(26,121,573)	(22,499,255)
Net assets		92,617,965	96,770,338
Represented by:			
Retained earnings		92,617,965	96,770,338

On behalf of the board

Uachtarán: Labhrás MacCarthaigh

Ard-Stiúrthóir: Tomás Ó Riain

Date: 8 February 2022

CONSOLIDATED STATEMENT OF CASH FLOWS
11 MONTH PERIOD ENDED 30 SEPTEMBER 2021

	NOTE	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
Cash flows from operating activities			
Retained deficit for the period		(5,916,625)	(10,200,318)
Adjustments for:			
Investment in joint venture		123,629	5,509,979
Share of results in Joint Venture		60,363	-
Depreciation of property, plant and equipment		7,094,233	8,191,314
Interest receivable		-	(20)
Interest payable		70,756	-
Taxation charge		262,079	2,113,592
Tax paid		(1,946,311)	(95,527)
Decrease in receivables		1,513,924	22,983,910
(Increase) / Decrease in Inventory		(133,316)	236,830
Decrease / (Increase) in payables		8,594,869	(2,296,391)
		9,723,601	26,443,369
Cash flows from investing activities			
Payments for property, plant and equipment		(639,790)	(10,289,331)
Cash flows from financing activities			
Loan repayment		(1,000,000)	(1,000,000)
Interest received		-	20
Interest paid		(70,756)	-
		(1,070,756)	(999,980)
Net increase in cash and cash equivalents		8,013,055	15,154,058
Cash and cash equivalents at beginning of period		33,031,899	17,877,841
Cash and cash equivalents at end of period	19	41,044,954	33,031,899

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements - 11 Month Period Ended 30 September 2021

NOTES TO THE FINANCIAL STATEMENTS

1. General information

These financial statements comprising the Consolidated Statement of Income and Retained Earnings, the Consolidated and Company Balance Sheet, the Consolidated Statement of Cash Flows and the related notes constitute the consolidated financial statements of PCT for the financial period ended 30 September 2021.

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 Director's Report.

Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014. The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Currency

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

2. Accounting policies

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

Basis of preparation

The 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.

The accounting period is for 11 months to 30 September 2021. The comparative period is for 12 months to 31 October 2020.

Going Concern

The ongoing COVID-19 pandemic has had a severe impact on the operations of Páirc an Chrócaigh CTR and its subsidiary companies during the eleven months to 30 September 2021. In line with Government guidelines, no attendances were permitted at GAA games until June 2021. From June onwards modest spectator numbers were allowed culminating in close to a 50% attendance at the All-Ireland finals in August and September. Conferences and events were also restricted for much of the eleven months. This resulted in a deficit before taxation of €5.7m. The surplus before taxation and depreciation was €1.4m.

Cash flow forecasts have been prepared by management, under a number of scenarios. On the basis that attendance numbers will continue to be restricted at matches during 2022, Management have forecast for a financial breakeven for the year ending 30 September 2022. This is obviously uncertain, and should larger attendances be possible, a more favourable outcome is expected. The cash flow projections also reflect expected commitments arising during 2022, including further payments on the Clonliffe College project and loan repayments.

The forecasts indicate that notwithstanding a breakeven position in 2022 (and other commitments), the company's current cash levels are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the period ended 30 September 2021.

NOTES TO THE FINANCIAL STATEMENTS - Continued

2. Accounting policies - continued

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 (Central Council). As the group is part of this consolidation, the 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.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - Continued

2. Accounting policies - continued

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	2.5 - 3%
Equipment	20%
Machinery, fixtures and fittings	10 - 20%
Leasehold Improvements	over the term of the lease

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.

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.

Financial assets
Investments in subsidiaries are carried at cost less provisions for impairment in value.

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.

NOTES TO THE FINANCIAL STATEMENTS - Continued

2. Accounting policies - continued

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.

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.

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.

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 corporate facilities is credited to the Statement of Income and Retained Earnings in equal annual instalments over the term of the packages.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the Statement of Income and Retained Earnings over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the Statement of Income and Retained Earnings on a straight-line basis over the lease term.

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.

NOTES TO THE FINANCIAL STATEMENTS - Continued

2. Accounting policies - continued

Taxation

The parent company is exempt from corporation tax. The charge for taxation is based on the surplus for the year and is calculated with reference to the tax rates applying at the balance sheet date. Deferred taxation is calculated on the differences between the group's taxable surpluses and the results as stated in the financial statements that arise from the inclusion of gains and deficits in tax assessments in years different from those in which they are recognised in the financial statements. Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and deficits in the financial statements and their recognition in the tax computation.

3. Judgments 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 €115,163,241 (2020: €121,864,944).

4. Turnover - Group	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
Rent for Matches	2,649,970	392,506
Corporate Facilities	2,631,659	18,078
Conference & Catering Services	2,765,976	4,229,162
Hire of Facilities	-	24,000
Property Rents	1,861,079	2,044,288
Advertising & Preferred Suppliers	932,327	684,959
Other Income	218,450	39,439
	11,059,461	7,432,432

NOTES TO THE FINANCIAL STATEMENTS - Continued

5. Operating deficit - Group	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
The operating deficit has been arrived at after charging:		
Directors' remuneration	-	-
Deficit on disposal of investment in Government Bonds	17,777	-
Depreciation	7,094,233	8,191,314
Auditors remuneration – company statutory audit services	30,000	20,000
Auditors remuneration – group statutory audit services	78,000	56,000
Auditors remuneration – group tax compliance services	19,400	19,400
Auditors remuneration – group tax consultancy services	600	24,000

6. Employees and remuneration - Group	11 Months to 30 September 2021 No.	12 Months to 31 October 2020 No.
The average monthly number of employees working for the group during the period was:		
Maintenance & Grounds staff	9	9
Marketing and administration	28	29
Management	5	4
	42	42

	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
Wages and salaries	1,515,088	1,739,235
Employer PRSI	65,814	186,806
Retirement benefit costs	179,117	166,923
Redundancy costs	284,909	-
	2,044,928	2,092,964

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	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
Interest receivable	-	20
Total interest receivable and similar income	-	20

NOTES TO THE FINANCIAL STATEMENTS - Continued

8. Net interest payable and similar expense - Group	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
Interest payable	70,756	-
Total interest payable and similar expense	70,756	-

9. Exceptional items - Group

The nature of the exceptional (deficit)/gain is as follows:

	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
(a) Surplus on land dealing	3,933	8,389,049
(b) Establishment of joint venture	(123,629)	(5,509,979)
	(119,696)	2,879,070
(c) Exceptional tax charge	(983)	(2,097,262)

(a) The surplus on land dealing arises on the disposal of certain lands at Clonliffe College of €3,933.

(b) The establishment of a joint venture represents the transfer of the group's residual interest of €247,258 in the National Handball Arena, to National Handball and Croke Park Community Centre CLG, an entity which is jointly controlled by the group and by the Irish Handball Council Sports Centre.

(c) The tax charge represents corporation tax arising on the sale of lands at Clonliffe College.

10. Investment in Joint Venture

The carrying value of the group's investment in a joint venture, the National Handball and Croke Park Community Centre CLG, was as follows:

	30 September 2021 €	31 October 2020 €
At beginning of period	5,509,979	-
Transfer of property	247,260	11,019,958
Element attributable to joint venture partner	(123,629)	(5,509,979)
Share of joint venture deficits	(60,363)	-
At end of period	5,573,247	5,509,979

NOTES TO THE FINANCIAL STATEMENTS - Continued

11. Taxation - Group	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
(a) Analysis of charge in the period		
Current tax:		
Irish corporation tax	29,487	2,272,720
Under/(Over) provision in prior years	232,592	(159,128)
Total current tax charge	262,079	2,113,592

(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:

	11 Months to 30 September 2021 €	12 Months to 31 October 2020 €
Deficit before taxation	(5,654,546)	(8,086,726)
Deficit by 12.5% (2020:12.5%)	(706,818)	(1,010,841)
Effects of		
Differences between capital allowances and depreciation	143,851	145,117
Additional tax arising on surpluses chargeable at 25%	76,560	1,136,251
Expenses not deductible	2,846	2,272
Tax effect of non-taxable income/non relieved losses	513,048	1,840,875
Loss relief	-	159,046
Under/(Over) provision in prior years	232,592	(159,128)
Tax on results for the period	262,079	2,113,592

(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	Fixtures and Fittings	Total
	€	€	€	€
Cost - Group:				
At 1 November 2020	186,964,792	23,994,099	50,429,273	261,388,164
Additions in period	447,785	43,013	148,992	639,790
Transfer to joint venture	(247,260)	-	-	(247,260)
At 30 September 2021	187,165,317	24,037,112	50,578,265	261,780,694
Depreciation				
At 1 November 2020	71,988,131	19,603,231	47,931,858	139,523,220
Charge for period	4,250,051	1,894,863	949,319	7,094,233
At 30 September 2021	76,238,182	21,498,094	48,881,177	146,617,453
Net book value				
At 31 October 2020	114,976,661	4,390,868	2,497,415	121,864,944
At 30 September 2021	110,927,135	2,539,018	1,697,088	115,163,241

	Land and Buildings	Machinery, Fixtures and Fittings	Total
	€	€	€
Cost - Company:			
At 1 November 2020	148,463,451	50,429,272	198,892,723
Additions in period	304,383	148,992	453,375
Transfer to joint venture	(247,260)	-	(247,260)
Disposals	-	-	-
At 30 September 2021	148,520,574	50,578,264	199,098,838
Depreciation			
At 1 November 2020	65,456,822	47,931,858	113,388,680
Charge for period	3,503,549	949,319	4,452,868
Disposals	-	-	-
At 30 September 2021	68,960,371	48,881,177	117,841,548
Net book value			
At 31 October 2020	83,006,629	2,497,414	85,504,043
At 30 September 2021	79,560,203	1,697,087	81,257,290

NOTES TO THE FINANCIAL STATEMENTS - Continued

13. Financial assets	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
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	-
	330,854	2	330,854	2

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 €63,960 at 30 September 2021. 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.

14. Receivables	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
Trade receivables and prepayments	9,440,374	10,286,526	7,291,329	7,787,139
Other Debtors	-	100	-	300
VAT	-	45,890	-	127,243
Corporation Tax	-	52,858	-	-
Related party balances	33,745,230	8,430,990	38,652,161	12,415,606
	43,185,604	18,816,364	45,943,490	20,330,288

All receivables are due within one year. All trade receivables are due within the group's normal terms, which vary between on demand and ninety days. Trade receivables are shown net of impairment in respect of doubtful debts. Related party balances are repayable on demand.

15. Inventory	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
Work in Progress	-	842,424	-	709,108

Work in Progress represents interest costs capitalised of €212,193 and other costs of €630,231 relating to the acquisition of property in Clonliffe, Drumcondra, Dublin 3. The capitalisation rate used was 1.7%.

NOTES TO THE FINANCIAL STATEMENTS - Continued

16. Payables – amounts due within one year	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
Trade payables and accruals	18,871,690	20,626,544	13,698,730	15,279,104
Deferred income	15,177,397	17,535,635	15,533,833	17,586,872
Related party balances	79,596	-	79,596	-
Bank Loans (See Note 17)	-	1,000,000	-	1,000,000
Taxes	142,994	149,187	139,077	2,157,071
	34,271,677	39,311,366	29,451,236	36,023,047

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 €16.5m (2020: €11.7m) owed to premium and suite customers in relation to compensation for the pandemic disruption to the 2021 event calendar.

(a) Other creditors including tax and social insurance comprise:	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
Corporation tax	-	3,222	-	2,017,994
PAYE	74,526	74,526	58,364	58,364
PRSI	32,823	32,823	27,736	27,736
Other taxation	35,645	38,616	52,977	52,977
	142,944	149,187	139,077	2,157,071

17. Payables - amounts due after one year	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
Deferred term ticket revenue	26,121,573	26,121,573	22,499,255	22,499,255
Bank Loans	-	12,000,000	-	13,000,000
	26,121,573	38,121,573	22,499,255	35,499,255

The bank loan was refinanced in November 2021 and a repayment of €10m was paid which has reduced the term loan balance to €3m. Further repayments of €1m will arise on the bank loans during the year ending 30 September 2022 with the remaining balance being repayable in 2023 and 2024. The bank loans are secured by a debenture from Gambetto Limited, Brindare Limited and Clonliffe Property Investments Limited including a fixed charge over certain leasehold interests and a floating charge over its other assets and undertakings. The loans are also secured by a fixed charge over Páirc an Chrócaigh's interest in a hotel property and also land at Clonliffe.

NOTES TO THE FINANCIAL STATEMENTS - Continued

18. Deferred term ticket revenue	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
At beginning of period	32,033,089	32,033,089	38,847,630	38,847,630
Subscriptions during period	13,660,602	13,660,602	5,438,270	5,438,270
	45,693,691	45,693,691	44,285,900	44,285,900
Transfer to Statement of Income and Retained Earnings	-	-	20,400	20,400
Covid Credit	(10,394,720)	(10,394,720)	(12,273,212)	(12,273,212)
At end of period	35,298,971	35,298,971	32,033,088	32,033,088
Shown within:				
Amounts due within one year	9,177,398	9,177,398	9,533,833	9,533,833
Amounts due after one year	26,121,573	26,121,573	22,499,255	22,499,255
	35,298,971	35,298,971	32,033,088	32,033,088

19. Cash and cash equivalents	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
Cash in bank and on hand	22,664,220	41,044,954	11,432,463	33,031,899

20. Ultimate controlling party

The group's ultimate parent and controlling party is Ard-Chomhairle (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.

NOTES TO THE FINANCIAL STATEMENTS - Continued

21. Related party transactions

Transactions between PCT and Ard Chomhairle resulted in a net income to PCT amounting to €2,032,065 (2020: net income: €567,904). PCT and Ard Chomhairle are subject to common control.

PCT group and Musaem Chumann Lúthchleas Gael CTR are related by way of common directors. PCT provided net funding of €101,063 (2020: €76,547) to Musaem Chumann Lúthchleas Gael CTR during the year.

The group 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 period end:

Amounts (payable to)/receivable from related parties	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
Ard-Chomhairle	7,082,875	7,162,404	6,104,969	11,234,923
Other Páirc an Chrócaigh Subsidiaries	26,016,399	-	32,002,958	-
Musaem CLG CTR	565,701	1,245,480	464,638	1,175,683
Le Chéile Promotions Ltd.	-	21,000	-	5,000
National Handball and Croke Park Community Centre Ltd	659	2,106	-	-
	33,665,634	8,430,990	38,572,565	12,415,606

No distribution has been paid to Central Council in relation to the period ended 30 September 2021 (2020: Nil).

22. Commitments

(a) Capital commitments

At 30 September 2021, capital commitments of €41.4m existed in relation to the purchase of 19 acres at Clonliffe College, Dublin 3.

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 €63.5 million are repayable under certain circumstances.

23. Contingent Liabilities

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 €21.8m (2020: €21.560m) has been recognised by Cork County Board as at 30 September 2021. 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.

NOTES TO THE FINANCIAL STATEMENTS - Continued

24. Financial instruments

The analysis of the carrying amounts of the financial instruments of the company required under section 11 of FRS 102 is as follows:

	30 September 2021 Company €	30 September 2021 Group €	31 October 2020 Company €	31 October 2020 Group €
Financial assets that are equity instruments measured at cost less impairment				
Investment in subsidiaries	330,854	2	330,854	2
Financial assets that are debt instruments measured at amortised cost	9,440,374	10,286,526	7,291,329	7,787,139
Trade receivables and prepayments	-	100	-	300
Other Debtors	33,745,230	8,430,990	38,652,161	12,415,606
Related party receivables	22,664,220	41,044,954	11,432,463	33,031,899
Cash and cash equivalents				
Financial liabilities measured at amortised cost	18,871,690	20,626,544	13,698,730	15,279,104
Trade payables and accruals	-	13,000,000	-	14,000,000
Bank loans	79,596	-	79,596	-
Related party payables				

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 8 February 2022.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements - 11 Month Period Ended 30 September 2021

Cumann Lúthchleas Gael Insurance Fund

Annual Report and Financial Statements

11 Months Period Ended 30 September 2021

COMMITTEE AND OTHER INFORMATION

Insurance Brokers

Marsh Ireland
Adelaide Road
Dublin 2

Loss Adjustors

Allianz
Allianz House
Elm Park
Dublin 4

Bankers

AIB Bank
Lower Drumcondra Road
Dublin 9

Auditors

PricewaterhouseCoopers
Chartered Accountants and Statutory Auditors
One Spencer Dock
North Wall Quay
Dublin

Cumann Lúthchleas Gael Insurance Fund Financial Statements - 11 Month Period Ended 30 September 2021

PRINCIPAL ACTIVITIES

Cumann Lúthchleas Gael Insurance Fund is a separately administered fund established to provide unified, appropriate, and cost-effective insurance covers for all units of the Association based in Ireland. The fund procures and bears the cost of all necessary insurances on an annual basis and collects premium incomes from all units in order to defray these costs.

The fund is operated under the auspices of Ard Chomhairle but the accounts are maintained and audited separately in order to facilitate transparency and performance evaluation.

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 Fund and of the surplus or deficit of the Fund for that period. In preparing those financial statements Management is required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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 fund will continue its activities.

Management are responsible for ensuring adequate accounting records are kept which correctly explain and record the transactions of the Fund and enable at any time the assets, liabilities, financial position and surplus or deficit of the Fund to be determined with reasonable accuracy and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Fund 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 company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL INSURANCE FUND

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

In our opinion, Cumann Lúthchleas Gael Insurance Fund's financial statements:

- give a true and fair view of fund's assets, liabilities and financial position as at 30 September 2021 and of its surplus and cash flows for the 11 month period (the "period") then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

We have audited the Financial Statements, which comprise:

- the balance sheet as at 30 September 2021;
- the statement of income and retained earnings for the period then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)").

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 fund's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the fund's ability to continue as a going concern.

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

REPORTING ON OTHER INFORMATION

The other information comprises all of the information in the Annual Report and Financial Statements other than the financial statements and our auditors' report thereon. Management are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL INSURANCE FUND

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT

Responsibilities of management for the financial statements

As explained more fully in the Statement of Management Responsibilities set out on page 178, the management are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

Management are also responsible 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 management are responsible for assessing the fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the fund or to cease operations or have no realistic alternative but to do so.

Auditors' 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 auditors' 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.

Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

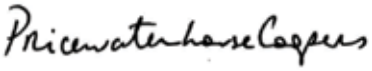
A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: **https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf**

This description forms part of our auditors' report.

Use of this report

This report, including the opinion, has been prepared for and only for the fund's management and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, including without limitation under any contractual obligations of the fund, save where expressly agreed by our prior consent in writing.

PricewaterhouseCoopers
Chartered Accountants
Dublin
9 February 2022



- 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.
- Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Cumann Lúthchleas Gael Insurance Fund Financial Statements - 11 Month Period Ended 30 September 2021

STATEMENT OF INCOME AND RETAINED EARNINGS
11 Month Period Ended 30 September 2021

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Income		
Premium income	4,730,617	5,906,834
Gates receipts levy	5,873	129,493
Investment income	88,402	94,957
	4,824,892	6,131,284
Expenditure		
Insurance premium expense	(4,719,617)	(5,791,117)
Claims and expenses	(20,498)	(293,064)
	(4,740,115)	(6,084,181)
Surplus for the period	84,777	47,103
Reserves at start of the period	840,417	793,314
Reserves at end of the period	925,194	840,417

The fund had no recognised gains and losses other than its reported surplus for the current and prior period. Consequently, a statement of comprehensive income has not been prepared.

The fund has no movement in reserves during the current or prior period, except as noted above. Consequently, a statement of changes in reserves has not been prepared.

BALANCE SHEET
as at 30 September 2021

	NOTE	30 September 2021 €	31 October 2020 €
Current assets			
Receivables	5	10,897,415	10,118,105
Liabilities			
Claims and expenses		(7,999,641)	(9,142,585)
Other payables		(1,972,580)	(135,103)
		(9,972,221)	(9,277,688)
Net assets		925,194	840,417
Represented by:			
Reserves		925,194	840,417

Uachtarán: Labhrás MacCarthaigh

Ard-Stiúrthóir: Tomás Ó Riain

Cumann Lúthchleas Gael Insurance Fund Financial Statements - 11 Month Period Ended 30 September 2021

NOTES TO THE FINANCIAL STATEMENTS

1. Aims and objectives

The objective of the fund is to provide insurance cover to units of Cumann Lúthchleas Gael. 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.

2. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the financial period. It also requires the management to exercise judgement in the process of applying the fund's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are disclosed in below.

The accounting period is for 11 months to 30 September 2021. The comparative period is for 12 months to 31 October 2020.

Statement of compliance

The financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council. The financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Disclosure exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. The Fund is a qualifying entity and has taken advantage of the below available disclosure exemptions for qualifying entities:

i) Exemption from the requirements of Section 7 of FRS 102 and Section 3 paragraph 3.17(d) of FRS 102 to present a statement of cash flows.

ii) Exemption from the financial instrument disclosure requirements of Section 11 paragraphs 11.39 to 11.48A and Section 12 paragraphs 12.26 to 12.29A of FRS 102 providing the equivalent disclosures are included in the consolidated financial statements of the group in which the entity is consolidated.

iii) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.

Reporting currency

The financial statements are stated in Euro (€).

Contributions

Contributions from units of Cumann Lúthchleas Gael are determined by Coiste Bainistíochta and are reflected in the financial statements on an accruals basis. The contribution from Allianz leagues and All-Ireland football and hurling qualifier series are allocations from gate receipts.

NOTES TO THE FINANCIAL STATEMENTS - continued

2. Accounting policies - continued

Claims and expenses
Claims settled during the year and related expenses in addition to a provision for outstanding claims are reflected in the Statement of Income and Retained Earnings.

Funds on deposit and interest
Funds on deposit are made up of an amount on deposit with Central Council. Funds with third parties are held by Central Council and interest is apportioned to the Insurance Fund based on the intercompany balance and the average rate of return of the market.

Foreign currency
Transactions denominated in foreign currencies are recorded at actual exchange rates at the date of the transaction. The monetary assets and liabilities denominated in foreign currencies are reported at the rates of exchange ruling at the year end. The resulting differences are dealt with in the Statement of Income and Retained Earnings.

Provision for outstanding claims
Provision is made in accordance with reserve valuation of claims made as determined by scheme administrators, or to the limit of the Association's liability where claims in excess of the limit are underwritten by insurers.

Critical accounting estimates and judgements
Preparation of the financial statements requires management to make certain estimates and assumptions that affect the reported profits, assets and liabilities. Assumptions include, but are not limited to, the following areas:

Provision for claims and expenses:
A provision is recognised in the balance sheet when the Fund has a present legal or constructive obligation.

3. Taxation

The Association is exempt from Income Tax under the provisions of the Taxes Consolidation Act 1997.

4. Surplus for period

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
The surplus has been arrived at after charging:		
Auditors' remuneration (including VAT)	5,000	5,000

Cumann Lúthchleas Gael Insurance Fund Financial Statements - 11 Month Period Ended 30 September 2021

NOTES TO THE FINANCIAL STATEMENTS - continued

5. Receivables	30 September 2021 €	31 October 2020 €
Intercompany receivable from Ard-Chomhairle	5,332,892	5,071,040
Funds on deposit in Ard-Chomhairle	5,135,447	5,047,065
Other receivables	429,076	-
	10,897,415	10,118,105

6. Approval of financial statements

The financial statements were approved on 8 February 2022.

Cumann Lúthchleas Gael Injury Benefit Fund

Annual Report and Financial Statements

11 Months Period Ended 30 September 2021

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements - 11 Month Period Ended 30 September 2021

PRINCIPAL ACTIVITIES

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 Ard Chomhairle matches.

These monies 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 fund is operated under the auspices of Ard Chomhairle but the accounts are maintained and audited separately in order to facilitate transparency and performance evaluation.

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements - 11 Month Period Ended 30 September 2021

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 Fund and of the surplus or deficit of the Fund for that period. In preparing those financial statements Management is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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 fund will continue its activities.

Management are responsible for ensuring adequate accounting records are kept which correctly explain and record the transactions of the Fund and enable at any time the assets, liabilities, financial position and surplus or deficit of the Fund to be determined with reasonable accuracy and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the Fund 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 company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL INJURY BENEFIT FUND

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

In our opinion, Cumann Lúthchleas Gael Injury Benefit Fund's financial statements:

- give a true and fair view of the fund's assets, liabilities and financial position as at 30 September 2021 and of its surplus and cashflows for the 11 month period (the "period" then ended); and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

We have audited the financial statements, which comprise:

- the balance sheet as at 30 September 2021;
- the statement of income and retained earnings for the period then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ("ISAs (Ireland)").

Our responsibilities under ISAs (Ireland) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, which includes IAASA's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 fund's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the fund's ability to continue as a going concern.

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

REPORTING ON OTHER INFORMATION

The other information comprises all of the information in the Annual Report and Financial Statements other than the financial statements and our auditors' report thereon. Management are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements - 11 Month Period Ended 30 September 2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL INJURY BENEFIT FUND - continued

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 based on these responsibilities.

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT

Responsibilities of management for the financial statements
As explained more fully in the Statement of Management Responsibilities set out on page 189, the management are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

Management are also responsible 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 management are responsible for assessing the fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the fund or to cease operations or have no realistic alternative but to do so.

Auditors' 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 auditors' 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.

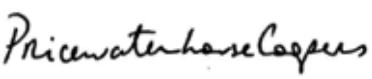
Our audit testing might include testing complete populations of certain transactions and balances, possibly using data auditing techniques. However, it typically involves selecting a limited number of items for testing, rather than testing complete populations. We will often seek to target particular items for testing based on their size or risk characteristics. In other cases, we will use audit sampling to enable us to draw a conclusion about the population from which the sample is selected.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at: ***https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf***

This description forms part of our auditors' report.

Use of this report
This report, including the opinion, has been prepared for and only for the fund's management and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come, including without limitation under any contractual obligations of the fund, save where expressly agreed by our prior consent in writing.

PricewaterhouseCoopers
Chartered Accountants
Dublin
9 February 2022



- 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.
- Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF INCOME AND RETAINED EARNINGS
11 Month Period Ended 30 September 2021

	11 Months Ended 30 September 2021 €	12 Months Ended 31 October 2020 €
Income		
Team contributions	4,428,077	5,136,310
Gate receipts levy	824,950	182,482
Interest income	80,512	86,482
	5,333,539	5,405,274
Expenditure		
Claims and expenses	(4,220,339)	(6,055,448)
Administration fees	(335,507)	(284,167)
	4,555,846	6,339,615
Surplus/(deficit) for the period	777,693	(934,341)
Reserves at start of the period	5,402,235	6,336,476
Reserves at end of the period	6,179,928	5,402,235

The fund had no recognised gains and losses other than its reported result for the current and prior period. Consequently, a statement of comprehensive income has not been prepared.

The fund has no movement in reserves during the current or prior period, except as noted above. Consequently, a statement of changes in reserves has not been prepared.

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements - 11 Month Period Ended 30 September 2021

BALANCE SHEET
as at 30 September 2021

	NOTE	30 September 2021 €	31 October 2020 €
Current assets			
Receivables	7	31,291,650	27,713,742
Liabilities			
Claims and expenses		(18,219,605)	(17,339,830)
Injury Benefit Fund -Britain		(1,534,244)	(1,544,190)
Other payables		(5,357,873)	(3,427,487)
		(25,111,722)	(22,311,507)
Net assets		6,179,928	5,402,235
Represented by:			
Retained earnings		6,179,928	5,402,235

Uachtarán: Labhrás MacCarthaigh

Ard-Stiúrthóir: Tomás Ó Riain

NOTES TO THE FINANCIAL STATEMENTS

1. Aims and objectives

The objective of the fund is to provide benefits to players on teams registered with the fund 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 and investment income.

2. Operation of fund

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.

3. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the financial period. It also requires the management to exercise judgement in the process of applying the fund's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in below.

The accounting period is for 11 months to September 2021. The comparative period is for 12 months to 31 October 2020.

Statement of compliance

The financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council. The financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Disclosure exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. The Fund is a qualifying entity and has taken advantage of the below available disclosure exemptions for qualifying entities:

i) Exemption from the requirements of Section 7 of FRS 102 and Section 3 paragraph 3.17(d) of FRS 102 to present a statement of cash flows.
ii) Exemption from the financial instrument disclosure requirements of Section 11 paragraphs 11.39 to 11.48A and Section 12 paragraphs 12.26 to 12.29A of FRS 102 providing the equivalent disclosures are included in the consolidated financial statements of the group in which the entity is consolidated.
iii) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.

Reporting currency

The financial statements are stated in Euro (€).

Team contributions

Team contributions are accounted for on an accruals basis.

Provision for claims

Provision for outstanding claims is made in accordance with reserve valuation of claims as determined by the fund administrators and other constructive liabilities.

NOTES TO THE FINANCIAL STATEMENTS - continued

Funds on deposit and interest
Funds on deposit are made up of an amount on deposit with Central Council. Funds with third parties are held by Central Council and interest is apportioned to the Injury Benefit Fund based on the intercompany balance and the average rate of return of the market.

Rebates
Where rebates are granted these are applied to the period to which the rebate is earned.

Foreign currency
Transactions denominated in foreign currencies are recorded at actual exchange rates at the date of the transaction. The monetary assets and liabilities denominated in foreign currencies are reported at the rates of exchange ruling at the period end. The resulting differences are dealt with in the Statement of Income and Retained Earnings.

Critical accounting estimates and judgements
Preparation of the financial statements requires management to make certain estimates and assumptions that affect the reported profits, assets and liabilities. Assumptions include, but are not limited to, the following areas:

Provision for claims and expenses:
A provision is recognised in the balance sheet when the entity has a present legal or constructive obligation.

4. Taxation
The Association is exempt from Income Tax under the provisions of the Taxes Consolidation Act 1997.

5. Related party transactions
Ard Chomhairle, Cumann Lúthchleas Gael collected monies on behalf of Injury Benefit Fund – Ireland and claims for injuries were paid by Ard Chomhairle on behalf of the fund. The balance at the end of the period due to Injury Benefit Fund – Ireland, from Ard Chomhairle is €23,521,040 (2020: €22,075,992). Injury Benefit Fund Ireland in turn manage the affairs of Injury Benefit Fund Britain and the balance due to Injury Benefit Fund – Britain from Injury Benefit Fund – Ireland at the end of the financial year is €1,534,244 (2020: €1,544,190).

6. Surplus/(deficit)	**11 Months Ended 30 September 2021 €**	**12 Months Ended 31 October 2020 €**
The surplus/(deficit) has been arrived at after charging:		
Auditors' remuneration	5,000	5,000
	5,000	5,000

7. Receivables	**30 September 2021 €**	**31 October 2020 €**
Intercompany receivable from Ard-Chomhairle	23,521,040	22,075,992
Funds on deposit in Ard-Chomhairle	4,923,296	4,838,546
Other receivables	2,687,540	648,814
Due from fund administrator	159,774	150,390
	31,291,650	27,713,742

8. Approval of financial statements
The financial statements were approved on 8 February 2022.

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements - 11 Month Period Ended 30 September 2021

INJURY SUMMARY REPORT FOR THE 11 MONTH PERIOD NOVEMBER 2020 - SEPTEMBER 2021

INJURY	ADULT FOOTBALL	YOUTH FOOTBALL	ADULT HURLING	YOUTH HURLING	TOTAL
ABDOMINAL	30	2	5	0	**37**
ANKLE	316	50	138	14	**518**
ARM	32	22	16	6	**76**
BACK	63	14	28	4	**109**
CHEST	9	1	3	0	**13**
COLLAR BONE	44	31	21	15	**111**
EAR	0	0	5	1	**6**
ELBOW	23	5	10	2	**40**
EYE	5	1	4	1	**11**
FACIAL	19	4	8	1	**32**
FINGER	53	20	77	17	**167**
FOOT	73	11	27	6	**117**
HAND	57	6	91	10	**164**
HEAD	40	12	31	4	**87**
HEART/ANGINA/ RESPIRATORY	2	1	1	1	**5**
HIP	84	15	52	3	**154**
INTERNAL ORGAN	3	2	6	0	**11**
JAW	9	1	4	1	**15**
KNEE	854	151	334	61	**1400**
LEG	191	19	100	11	**321**
NECK	7	1	4	2	**14**
NOSE	18	8	1	3	**30**
RIB	19	0	12	1	**32**
SHOULDER	232	36	145	14	**427**
TEETH	69	26	44	8	**147**
TESTICLES	4	0	4	3	**11**
THIGH	121	13	54	3	**191**
THUMB	11	6	35	7	**59**
TOE	14	3	8	1	**26**
WRIST	46	28	28	8	**110**
TOTAL	**2448**	**489**	**1296**	**208**	**4441**

INJURY SUMMARY REPORT SPLIT BY PROVINCE	
CONNACHT	**622**
LEINSTER	**1465**
MUNSTER	**1154**
ULSTER	**1200**
TOTAL	**4441**

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements - 11 Month Period Ended 30 September 2021

TEAM REGISTRATIONS FOR THE YEAR 1 JUNE 2021 - 31 MAY 2022

County	Adult Football	Adult Hurling	U20 Football	U20 Hurling	Youth Football	Youth Hurling	Total Adult	Total U20	Total Youth	Total Teams
Antrim	65	49	19	12	213	158	114	31	371	**516**
Armagh	72	9	1	1	282	57	81	2	339	**422**
Carlow	41	20	10	8	144	95	61	18	239	**318**
Cavan	72	5	13	0	296	20	77	13	316	**406**
Clare	55	76	15	22	178	214	131	37	392	**560**
Cork	231	210	73	59	1178	1011	441	132	2189	**2762**
Derry	64	12	9	2	268	77	76	11	345	**432**
Donegal	79	14	21	3	325	81	93	24	406	**523**
Down	84	22	3	1	298	79	106	4	377	**487**
Dublin	189	127	30	25	743	547	316	55	1290	**1661**
Fermanagh	42	3	1	0	136	28	45	1	164	**210**
Galway	109	113	6	31	462	482	222	37	944	**1203**
Kerry	104	24	22	4	416	109	128	26	525	**679**
Kildare	94	30	19	5	546	292	124	24	838	**986**
Kilkenny	19	101	0	28	64	375	120	28	439	**587**
Laois	67	53	13	12	200	149	120	25	349	**494**
Leitrim	46	6	13	0	151	21	52	13	172	**237**
Limerick	68	92	32	32	387	375	160	64	762	**986**
Longford	34	5	1	0	165	27	39	1	192	**232**
Louth	72	5	14	0	436	50	77	14	486	**577**
Mayo	83	9	21	2	456	62	92	23	518	**633**
Meath	115	44	34	17	506	192	159	51	698	**908**
Monaghan	60	9	1	0	232	36	69	1	268	**338**
Offaly	55	46	13	14	119	123	101	27	242	**370**
Roscommon	60	14	15	3	192	49	74	18	241	**333**
Sligo	47	7	15	1	170	48	54	16	218	**288**
Tipperary	72	127	37	50	419	536	199	87	955	**1241**
Tyrone	88	8	1	0	308	45	96	1	353	**450**
Waterford	61	84	18	22	304	381	145	40	685	**870**
Westmeath	62	32	3	2	218	125	94	5	343	**442**
Wexford	86	99	25	28	301	324	185	53	625	**863**
Wicklow	68	24	2	2	242	103	92	4	345	**441**
TOTAL	**2464**	**1479**	**500**	**386**	**10355**	**6271**	**3943**	**886**	**16626**	**21455**

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AN CHOMHDHÁIL BHLIANTÚIL 2022

2021 TUARASCÁIL AN ARD-STIÚRTHÓRA
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