



AN CHOMHDHÁIL BHLIANTÚIL 2024

2023 TUARASCÁIL AN ARD-STIÚRTHÓRA
AGUS CUNTAIS AIRGID



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CONGRESS 2024

AN CLÁR

DÉ hAOINE, 23 FEABHRA

2.00pm	Delegate Registration opens
2.00pm	Ard-Chomhairle meeting
4.00pm	Workshops
6.15pm	Dinnéar
7.30pm	Opening of Congress
	Adoption of Minutes & Standing Orders
	Appointment of Tellers
7.40pm	Distribution of ballot papers for election for position of Ionadaithe na Comhdhála
8.00pm	Tuarascáil an Ard-Stiúrthóra
8.30pm	Adoption of Accounts
8.55pm	Appointment of DRA Secretary
9.00pm	Consideration of Policy Matters
9.45pm	Announcement of result of ballot
10.00pm	Congress adjourns

DÉ SATHAIRN, 24 FEABHRA

9.30am	Resumption of Congress
	Oral reports from Workshops
10.45am	Consideration of motions
12.10pm	Youth Reps Report to Congress
12.30pm	Óráid an Uachtaráin
1.00pm	Lón
2.00pm	Resumption of Congress/consideration of remaining Motions
4.30pm	Installation of Uachtarán nua agus Óráid an Uachtaráin nua
5.00pm	Conclusion of Congress
5.15pm	Ard-Chomhairle meeting

IONADAITHE NA COMHDHÁLA

Ainmniúcháin

Tracey Ní Chinnéide, Corcaigh

Siobhán Uí hAonasa, Nua-Eabhrac

Seán Ó Murchú, Sligeach

Tomás Ó Raghallaigh, An Cabhán

STANDING ORDERS

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

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

INTRODUCTION

Many indeed were the events, achievements and challenges that characterised the GAA year in 2023, and I am pleased and privileged to again report to the membership, and to account to you for our progress.

The turbulence of recent years is thankfully behind us and the year just ended saw us renew focus on the elements that are most important in the GAA and turn our thoughts to the future.

Matters on the field reached new heights in terms of playing standards and levels of activity. We were thrilled by both the senior inter-county game and local Club championships at all grades.

We have never had so many people playing our games, never had so many matches, never been represented in so many countries, and never had more spectators. We should take justifiable pride in all of this.

It was pleasing, too, to arrive at a degree of equilibrium with regard to some of the issues that have caused much debate and introspection in recent times, in particular the playing season and juvenile age grades.

The sheer effort and goodwill on the part of so many people that goes in to making the Association work never ceases to astonish. That work is never finished though. Make no mistake, the evolution of football needs attention, and hurling too is not without elements that merit consideration. Concerns persist about our sustainability; financial pressures are ever greater and our ethos is challenged in a number of respects. I will return to those themes presently.

These challenges are perennial, and a mildly cautionary tone is appropriate. But it was ever thus. That is what the GAA does – overcome, grow, improve. Our responsibility is to combine our efforts to continue that progress.

I hope that the pages that follow shine a light on what was good about 2023 and serve to redouble our efforts where we can do even better.



PEIL 2023

Intrigue, speculation and hope are hallmarks of every new season in the GAA whether at inter-county or Club level. Lines are drawn under past shortcomings – and successes – and focus is adjusted to the path that lies ahead and the challenges it will offer up.

Will the void left by departing faces be filled adequately?

Or might a given team and its chances actually be bolstered by new emerging faces either on the field of play or amongst those prepping the team away from glare, patrolling the sideline?

2023 was no different in this regard. If anything, the new season structure and the earlier finish to the inter-county season has sharpened the appetite of both players and supporters when inter-county activity does reappear on the horizon.

The Allianz Leagues have been amongst the most attractive competitions in the GAA stable – something that has arguably been accentuated in recent seasons with the direct link between the final pecking order in the league standings and participation in either the Sam Maguire or Tailteann Cup after provincial activity has been ended.

On a day when calculators and permutations were already the order of the day the stakes have been raised yet further. When the dust settled on league activity it was Mayo faces smiling at Croke Park after the division one final thanks to a three-point win over their nearest and dearest rivals in maroon from across the county boundary.

The upper reaches of division two also featured two teams who appeared on most championship short lists as Dublin accounted for Derry scoring four goals to extract a measure of revenge for their one-point reversal by the Foyle on a memorable night a month earlier.

Cavan and Sligo joined Mayo and Dublin in the winners' enclosure claiming division three and four titles respectively before the final configuration for championship was confirmed.

Whether it was the proximity of the league final success for Mayo to their opening assignment in the Connacht championship or not, their championship challenge stalled and stuttered in Castlebar against an impressive Roscommon outfit.

By that juncture New York had already thrown up one of the results of the season beating Leitrim in the Bronx to claim their first ever Connacht Championship win. Cue scenes of delirium. And who would begrudge them?

Galway and Sligo were efficient in taking the afterglow off Roscommon and New York's respective successes to book a final appointment which Galway won comfortably.

Few signs of a hangover from the 2022 final defeat for Pádraic Joyce's men up to this point.

In the east Louth's challenge was the story of the championship as wins over Westmeath and Offaly earned the county a provincial final ticket, evoking memories of 2010.

Despite a stern test in the semi-final against Kildare, Dublin reached for their ruthless quarter-final form to hit the Louth challenge for five goals and annex another Leinster crown with minimum fuss.

It was something similar in Munster where Kerry issued a statement of intent racking up some big scores



in their outings against Tipperary and more notably a Clare team that had accounted for Cork, so another Munster title was secured for the Kingdom.

Not for the first time in recent seasons, things were more unpredictable in the north where the Ulster championship once again captivated. Monaghan's last gasp Ryan O'Toole goal against Tyrone in Omagh secured a famous win and ignited the championship.

However, it was Derry's form that much of the football fraternity were watching following their exploits of 12 months earlier – and with good reason. Impressive wins and scoring returns against Fermanagh and a previously buoyant Monaghan saw them return to the Ulster final against an Armagh team that had illuminated the other half of the draw.

In a tense encounter, penalties would be required before Derry sealed back-to-back provincial title wins for the first time since 1976 leaving Armagh once again to ponder their luck in penalty shoot outs – and that saga had some way to go still before year end.

The drama didn't end with the conclusion of the provincial championships – the line ups for the groupings in both the Sam Maguire and Tailteann Cup threw up some fascinating encounters.

Cork and Kerry found themselves in a group that also included Mayo and Louth.





When Mayo went to Killarney to inflict a first championship home defeat on Kerry in 28 years, eyebrows were raised. Elsewhere Roscommon held Dublin to a draw at Croke Park and Derry navigated their three outings to remain unbeaten with only a draw with Monaghan depriving them of all six points on offer.

Interestingly, no team emerged with a 100% record from the group games and 2022 Tailteann Cup winners Westmeath were eliminated on the back of one missed free at the end of their draw with Tyrone. Galway's quest for back-to-back All-Ireland final appearances came to a shuddering halt with a one-point home defeat to Mayo as Monaghan, Tyrone and Cork won preliminary quarter-finals games to advance.

The credentials of the remaining eight teams were laid bare in the quarter-finals and Dublin produced an early second half blitzkrieg to end Mayo's involvement. Kerry had too much for Tyrone and it was a similar story in the Cork v Derry game with the Ulster champions holding the aces in that encounter.

However, it was the ending in the Monaghan v Armagh game that will live longest in the memory with Conor McManus serving up something of a masterclass in team leadership to help his team force extra-time and a draw before penalties once again intervened to end Armagh's involvement on a scoreline of 9 v 8.

Westmeath's Tailteann Cup success of 2022 was one of the standout moments of that championship season and Meath's eventual crowning in 2023 was no less impressive.

While the Royals were pipping Antrim in their last four encounter, Down opened Laois up scoring eight goals to

book their final spot. However, there was no denying Colm O'Rourke's men in the decider on a day when they kept a previously rampant Down team goal-less while helping themselves to two three-pointers. Once again, the post-match celebrations spoke for themselves.

In a year when commentary on the current state of Gaelic football was not in short supply, the semi-final meeting of Kerry v Derry was a contender for game of the season.

Derry's sense of adventure saw them take the game to Kerry in dramatic fashion and it was only in the closing stages when the know-how of the defending All-Ireland champions kicked in.

On the other side, Monaghan made life difficult for Dublin until the closing stages when a Brian Fenton-inspired final quarter saw the deal sealed and the return of the 13 in-a-row winning Leinster champions to a final for the first time since 2020.

Only one football title in the last 11 years had gone to a county other than Dublin and Kerry – Tyrone in 2021 – so confirmation of the age-old pairing surprised few.

Would a maturing Kerry team bolstered by the exquisite attacking talents of the Clifford brothers David and Paudie and Seán O'Shea, copper fasten a footballing changing of the guard? Or might Dessie Farrell mastermind possibly his greatest achievement yet extracting another title out of a group that had lost back-to-back semi-finals narrowly before the coaxing of Messrs. Cluxton, Mannion and McCaffrey back into the fold?

In keeping with so many of their final appearances in recent seasons it came down to experience coming down the final stretch and nobody does it better in finals than the men from the capital. Paul Geaney's well-taken goal just before half-time after a superb pass from David Clifford, provided Kerry with a slender half-time advantage.

When Paudie Clifford exploded into life after half-time Dublin were asked questions of a variety not put to them all season. Crucially, they had the answers.

Con O'Callaghan rattled the Hill 16 cross bar before Paddy Small's deflected effort flew past Shane Ryan to light the touch paper for the sky-blue challenge. Mannion and Colm Basquel shone in the closing stages to keep the scoreboard ticking over and Dean Rock brought a calming presence to a nervy finale to help Dublin to close the game out.

It was celebrated as lustily as any they'd won before and elevated James McCarthy, Michael Fitzsimons and the aforementioned Cluxton to a previously unoccupied pantheon of footballing greatness with nine All-Ireland winning accolades each to their name.

Sometimes one has to acknowledge greatness in our midst.

For those that thought the blue book was closed this latest chapter entry rivalled any deposited before. The reaction from the other contenders should make for a fascinating 2024.





IOMÁINT 2023

Not for the first time in recent years the hurling season crept into life with a similar question on most people's agenda – who might step forward and challenge Limerick's stranglehold on the game? And if it was to happen, who would emerge as the most likely candidate?

The dominance exerted by Limerick on the senior hurling championship is not unprecedented – yet – but in the context of where the county has come from before their long-awaited game-changing breakthrough success in 2018, the change in the county's fortunes has been remarkable.

The consistency in their performances on the days that matter most has been the hallmark of their run and the honesty and endeavour of what is largely the same panel of players has won them admirers everywhere the game of hurling is savoured.

Of course, Limerick's dominance has not been restricted to All-Ireland titles and the 2023 Allianz League campaign offered up more evidence on this front. Only one team would dent their league run – a Cork team that topped Division 1A – and the competitive nature of the league hinted at what would follow later in the year.

On the other side of the topflight, Tipperary blazed a trail through their group games, winning all five to finish two points ahead of Kilkenny as both advanced to semi-final berths. Tipperary's winning run was brought to a halt by Limerick in their semi-final clash while Kilkenny held off the Cork challenge as the two unbeaten topflight records went by the wayside.

The final encounter at Páirc Uí Chaoimh saw Limerick serve up the type of performance we have come to expect of them when there are titles on the line and goals from Aaron Gillane and Barry Nash helped them to an 11-point win. It would not be the last final duel involving the two counties in 2023.

In the other divisions the spoils were claimed by Offaly (Division 2A), Meath (Division 2B), Roscommon (Division 3A) and Cavan (Division 3B).

The shortened gap between league and championship hurling ensured that the appetite for summer hurling was well and truly intact and the commencement of action in the two provinces did not disappoint.

Munster has become something of a veritable feast of hurling since the new system has been deployed and the standard of fare in 2023 was something to behold, both in terms of the quality of the hurling but also the drama the games gave rise to. Once again Clare emerged as the team to push Limerick closest on the Munster circuit winning their game on the Ennis Road against the defending All-Ireland champions in the first of two memorable meetings on the provincial circuit.

The Banner County's games against Tipperary and Cork were no less entertaining and their grit and resolve was one of the standout features of the campaign as a whole. Cork's thrilling draw with Tipperary pointed to green shoots under the guidance of Pat Ryan but when the dust had settled, they were squeezed out of contention after defeat to Limerick and joined on the sidelines by a Waterford team whose challenge never took off.

And so, we all decamped to the Gaelic Grounds once more for another joust involving neighbours and old foes Clare and Limerick on one of those Munster final days that lives long in the memory.

Limerick turned the tables on their earlier one-point reversal to the same opposition to somehow find a way and finish on the right side of the same winning margin. In essence they turned a situation on the day of the



final group games that could have seen them dumped out of the championship to one where they claimed another provincial title and a ticket straight into an All-Ireland semi-final.

Drama and high-octane entertainment weren't the preserve of the Munster championship either. In Leinster Galway topped the pile unbeaten but their five-game schedule produced two draws – one against Kilkenny and the other against Dublin. Antrim and Westmeath both showed signs of improvement with the latter pulling off a contender for result of the season winning in Wexford after overcoming a 17-point deficit. That result provoked a response in Wexford who went out and beat Kilkenny in their final outing to keep them out of relegation trouble but despite the setback, Derek Lyng's team advanced to a Leinster final outing against Galway at Croke Park.

The championship seemed destined to cross the Shannon going into the closing stages before Cillian Buckley intervened six minutes into injury-time latching onto a poor kicked clearance to rifle to the net and seal a one-point victory.

In the other tiers, in another contender for game of the season, Carlow produced Joe McDonagh final heroics in extra-time to finally shake off the Offaly challenge and claim silverware before putting up a spirited showing against Dublin in the preliminary quarter-final that followed. The other hurling titles went to Meath who beat Derry in the Christy Ring Cup final, Wicklow who accounted for Donegal in the Nicky Rackard final and Monaghan who pipped Lancashire in the Lory Meagher decider – three keenly contested and competitive games.

Back in the Liam MacCarthy Cup, Clare and Galway had the measure of Dublin and Tipperary respectively in a Limerick double header to set up semi-final assignments against Kilkenny and Limerick. Both games intrigued before a rerun of the 2022 final was confirmed.

Galway held Limerick in a tight opening half before John Kiely's team moved up through the gears in the second period to take another step in the direction of a possible four-in-a-row bid.





Things were tighter the following day in the second of the semi-finals as Clare pushed Kilkenny all the way. An exchange of goals from Eoin Cody and Shane O'Donnell left the game in the balance but after a sublime Eoin Murphy save late on to deny Peter Duggan, Kilkenny's greater attacking threat and efficiency over the course of the contest was enough to see them home.

GAA rivalries have a tendency to throw up subplots and back stories and so it was for the 2023 final as Limerick attempted to claim a fourth consecutive All-Ireland crown, playing against the last county to achieve the feat. Great teams relish the big stage and Limerick have developed an uncanny ability to produce their best on the days that matter most.

Last year's final – and the second half in particular – was another such day.

Kilkenny were resolute in their first half performance and another Eoin Cody goal helped them go in ahead at the interval. But what followed was akin to the poking of the bear.

Racking up a final tally of 30 points they had nine points to spare in the end against a team that scored two goals which goes a long way to underlining their superiority. They outscored their opposition by 19 points to five after Paddy Deegan's second goal for the Cats on 42 minutes, with Peter Casey, Aaron Gillane and Diarmuid Byrnes leading the charge in the scoring stakes. In keeping with the challenges of other years, they pulled this latest success off in the absence of their captain Declan Hannon and Seán Finn, further underlining the flexibility and adaptability not to mention the back up in their squad.

They won't dwell on it, but the latest success leaves them on the cusp of something very special – a feat never before achieved in hurling. With no indication of a slipping appetite, it's over to the other contenders this year. Equalling the feats of Cork (1941-'44) and Kilkenny (2006-'09) in 2023 is sure to have focused minds in both of those counties and indeed further afield.

In that context, either way this is going to be an interesting year for hurling.

THE PLAYING CALENDAR

The new shape of the GAA season became a little more familiar this year with one further successful iteration. In some respects I am hesitant about returning to this topic for fear of reawakening debate on a matter which has long proved contentious but which seems to have been largely resolved.

It still merits comment, though, and some of the secondary consequences merit examination.

By and large the response to the new season and new inter-county competition structures has been positive. It delivers fixture certainty for players so that they can plan their lives beyond GAA commitments and it creates a defined period for devoting attention and playing time to Club championships. I think the momentum and sentiment is such that we will not be reverting to the old arrangements any time soon.

With any change, and in particular something as radical as this, there will inevitably be areas that still raise concern. We need to protect the notion of a closed season at inter-county level, and we must be careful to allow gaps, where possible, between the various stages of the inter-county season. We have to be mindful of the inter-county player who transitions straight into club fixtures when his county season concludes. Finish on the day is well established and is embraced, but the use of penalty kicks (or penalty pucks) as the decider still seems to attract criticism.

There are off-field ramifications as well. There is increased pressure on volunteers, officers and stewards, and indeed staff at all levels who are now running rapid fire fixtures at short intervals.

Gross attendance figures have held up very well, but the financial and indeed time pressures that make supporting the county team look a bit different than in previous years.

All of these factors are real. We can't take for granted the impact on players, patrons and officials. Nevertheless I believe the shape and duration of the respective county and club seasons is approaching the right balance. Thus our task is to mitigate and manage these factors, and to keep an open mind regarding improvements, in order to assure that the progress we have made is not jeopardised.

STRATEGY

Our strategic plan, 'Aontas 2026: Towards One Association for All' continues to serve as an important roadmap for our Association, guiding decision-making and the allocation of resources towards strategic priorities.

In the course of 2023 we refined our approach to implementing the strategy by establishing three distinct Strategy Implementation Groups. These groups, comprised of the designated points of contact for each strategic objective alongside members of the Executive team, convene regularly to assess progress, share plans, and identify challenges.

The culmination of this review process is an executive dashboard, shared with An Coiste Bainsitíochta. Additional feedback was garnered through an interactive workshop with Congress and a specially convened forum at Croke Park, involving Chairpersons and Secretaries from all Central Sub-committees.

The strategic plan summary, outlined elsewhere in this report, articulates our vision and objectives. At the core of the GAA's vision is the aspiration for 'as many as possible, for as long as possible.' This ethos signifies our commitment to engaging as many players, volunteers, and members of the public as possible in our games, and social and cultural activities. Accordingly, our strategic plan encompasses a range of objectives that are crucial to realising this vision. Substantial progress has been achieved in the implementation of most objectives, as evidenced throughout this report. However, I would like to highlight some noteworthy milestones:

1. **One Association:** The multifaceted engagement process aimed at distilling a shared vision and roadmap for One Association, to be unveiled at Congress 2024.
2. **Board Diversity:** The restructuring of An Coiste Bainistíochta from 2024 onward to ensure that a minimum of 40% of members are female.
3. **World GAA:** The successful staging of the FRS Recruitment GAA World Games in Derry, attracting 93 teams globally, followed by the development of an ambitious growth strategy for World GAA.
4. **Governance Reforms:** Implementation of a multitude of governance reforms, but specifically the new HR and funding structures for coaching and games, even though there is much more to do.

I look forward to further progress across the board in 2024. Of particular interest is the planned independent assessment of the Association's economic and social impact. This landmark research will quantify the impact of our work and position us strategically to lobby government for more appropriate funding and demographic policies that align with our vision for One Association.

As we approach the halfway point of the strategy's lifespan, it is important for us to conduct a formal mid-point evaluation of our achievements to-date, what's left to do and how we should go about it. More information regarding this process will be communicated in the coming weeks and months and will guide us in the years ahead.

MAKING TIME FOR THE GAA

The single most important contribution that anybody can make to the GAA is to contribute their time. Yes money is important, we need sponsors, and we need people coming through turnstiles. But given the choice of an hour of your time or a few notes from your wallet I know which is more valuable in the long term.

That time is what keeps clubs operating, keeps children playing, keeps players training and keeps our pitches and committee rooms active. Unfortunately time is becoming increasingly hard for people to find.

The world of the GAA officer is more complicated and demanding than ever. The time and lifestyle demands on a player are ever increasing. Parents' time is precious and lots of other activities (or none at all) are competing for their childrens' attention.

In all of my dealings with county officers during the year the theme that most commonly emerged, either personally or behalf of fellow officers, was time pressure. I think I can safely say that people still enjoy their involvement in the Association and see it as a positive in their lives, but the balance is shifting, and we need to address it. And I know the situation is the same in clubs. And in homes and workplaces.

The risk for us is that people curtail their involvement, or that they don't step forward at all, or even just that they stop enjoying it. Any of which will exacerbate the problem.

In many ways this just reflects the direction that society in general is moving in, and the GAA is not immune from that. So what can we do?

Well the first thing should be to try to make the job easier. That can mean asking for less and taking some of the tasks off the shoulders of the volunteer. It can also mean offering more, and better, training and tools to help make the job more straightforward so the person (and the club) gets more return for those precious hours. It might mean the odd acknowledgement on our part in terms of things like tickets or gear. It might even mean getting better at acknowledging and thanking people.

One cohort that is sometimes overlooked in these discussions is our staff. I can testify first hand to the dedication and work ethic and commitment that the staff in Croke Park and in provinces and counties contribute to making the Association the success that it is. Working for the GAA brings pressures as well, and we can improve as an employer.

So many of these themes are the subject of updates and ideas in subsequent sections of this report. I don't want to appear discouraging, but we are trying all of these things all of the time. And there is no single obvious answer.

Your time is really valued. Thank You.



OUR ETHOS

The single most important thing about the GAA is the ethos that underpins it. Everything that we do is inspired by a sense of community spirit, volunteerism and participation.

Our achievements this year have been significant, and we can be justifiably proud of our reputation and standing. So I really don't wish to appear self-righteous here, and I don't want to deliver a sermon on all that is wrong. But assembling the various shortcomings in one place might focus the mind.

The inevitable conclusion is that those values are at risk of erosion. In 2024 our ethos also represents the biggest risk that we face.

Insulating children from overt competition at the earliest age grades is a struggle. We had to relaunch Go Games two years ago to protect the integrity of the participation message. When I turn my attention to Safeguarding later on you will note that the biggest single source of disquiet among parents is lack of playing time as their children are left on the sideline in favour of "better" (and sometimes younger) players.

I talk elsewhere about respect for referees, so no need to dwell on specifics here, but the travails of the last year are well documented. We will relaunch the Respect campaign, and we have redoubled penalties for abuse. But would those really be necessary if we were being true to our ideals?

The temptation to treat the Disciplinary System as a means to evade sanction persists, and we saw a couple of instances again this year which yielded outcomes that didn't do us credit. And cases that should never have been pursued. That is not to denigrate the system – in itself it operates well, but safeguards and improvements are constantly necessary to protect us from ourselves.

I talk elsewhere about financial pressures and the scale of costs facing county teams. Much of that cost is borne out of either buying services which were previously made available to us voluntarily, or enlisting new expertise to aid preparing teams. Of course this presents a financial challenge but it also represents a relentless erosion of the volunteer ethos. County set-ups are increasingly professional in all but name.

By common perception club management is now largely a paid undertaking as well. There are risks here for clubs, for the individuals concerned and for the entire Association in terms of financial resources, taxation and reputation.

The responsibility doesn't really lie with the manager who is being paid, or the juvenile mentor who only picks the strongest players. The failure is on the part of the Association in espousing one thing and doing the opposite.

You might well argue that none of these are new issues, and you would be right. But a process of gradual but constant erosion has taken us quite a distance from where we would like to see ourselves, and we need to take corrective action.

In many ways our challenge only mirrors that of society at large, where the lot of the individual increasingly comes before the collective good. But that collective good is what we are about, so it is worth defending.

Aligning, saying and doing might mean looking at things differently, it might mean enforcing where we have previously turned a blind eye. In all likelihood it will probably mean a bit of both.

But what we cannot do is ignore these issues because the tide is only going one way.

CONGRESS 2024

We have introduced a number of changes to our structures during the year which I detail elsewhere and which will have a direct and indirect consequence for the shape and content of Congress. For the better I hope.

In particular, the new distinction between rules and codes, and the mechanism for changing each, means that the number of rule change motions this year is diminished. It is to be hoped that this will create additional time and scope for Congress to consider and debate issues of a strategic nature which will inform our general direction in the year ahead. Indeed our agenda features motions which are specifically so intended.

Congress will of course consider rule changes too. There are some 24 such proposals from various sources. The themes from units include underage eligibility, group team grades, term durations for various officerships, as well as some disciplinary proposals. We are also asked to consider the staging of Minor All-Ireland Finals.

Some of the areas considered later in this report – specifically Central Council reform and developments regarding the sliotar give rise to motions from Ard-Chomhairle, as well as a proposal to extend the scope of the Corporate Trustee model.

The Standing Committee on Playing Rules are proposing to Congress the permanent adoption of our black card measures which have been in use on a trial basis in recent years. And there are a number of important governance and administrative measures proposed by the Rules Advisory Committee.

All of the proposals are well thought out and merit serious consideration and debate.

Perhaps of equal interest are the proposals and motions which for varying reasons did not make it to the floor of Congress. They give us an indication of how the organisation is thinking and will in all likelihood emerge as formal proposals at a future date having navigated their way through the appropriate channels.

Chief among these are playing rules ideas such as

- restricting backward passing in football
- regulating the placement of players on the field
- varying the mark
- varying winner on the day arrangements in football and hurling
- regulating the hurling handpass

These Motions have already been submitted by units, considered by the Rules Advisory Committee and referred to the Standing Committee on Playing Rules. We may see some of these suggested changes trialled in the coming year before appearing on the Clár for Comhdháil 2025 – the next point at which we consider motions dealing with playing rules changes.

TOWARDS ONE GAELIC GAMES FAMILY

“With Integration there is a once in a generation opportunity to look at extracting the best that each Association has to offer, and Integration will work best if we can focus on common ground more than differences”.
Member Survey, 2023

2023 was a significant year for the process in terms of engagement and further development of a clear roadmap towards one integrated organisation. An extensive consultation process undertaken throughout the year provided crucial insights and proposals from a vast array of stakeholders. This informative consultation process facilitated the establishment of multiple cross organisational working groups who are collaborating with the Steering Group on Integration (SGI) in providing practical steps and advice as we continue to develop the roadmap to integration.

Since its inception in 2022, the SGI has acknowledged the importance of this listening process in ensuring that we move forward collectively. In the execution of this process, we sought to hear from Clubs, Counties, Provinces, the GPA, Staff, and Members of each of the three organisations. From workshops to online surveys and everything in between, there was a plethora of input from all stakeholders. Within the feedback, while there is recognition that this journey is not a straightforward one, and acknowledgement that the process requires the time and respect to get it right, the sentiment was consistent; the importance of the merging of the best attributes from each organisation and moving forward towards One Organisation.

There were some stand out moments within the listening exercise, with the largest ever membership response to a sports survey in Ireland giving a clear vote of confidence to the path towards integration. With over 30,000 responses, 90% of the respondents indicated they believed that integration would be “positive” for Gaelic Games.

To those of you who partook and had your say, I can assure you the importance of your sincere feedback has been vital in the development of a pathway to integration.

Another highlight in the listening exercise was the chance to hear from our younger members. A workshop run at the 2023 Youth Congress, attended by over 250 delegates representing young members between the ages of 12 and 21, accentuated the importance of the integration process.

The SGI was pleased to see prominent levels of engagement and endorsement from Government Ministers throughout 2023 with regards to integration. In meetings with Ministers representing the Department of Expenditure and Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, there was recognition of the importance of the process and government outlined their willingness to assist in the process where possible in the weeks and months ahead, which is very welcomed backing.

Armed with the vast feedback acquired throughout the listening exercise, towards the back end of 2023, cross-organisational working groups were established to take those insights and were tasked with providing practical proposals on workable next steps. These working groups have continued into early 2024 and will continue to aid in the development of the clear pathway towards integration. The outputs from these working groups will be shared in due course and I'd like to take the opportunity to thank those who have embraced the opportunity to use their expertise and experience in steering us forward.

Throughout 2024 you will hear more on the implementation plan for integration and on the practical stages and milestones. Congress this weekend will represent a significant milestone in the process, when we plan to share specific proposals for timelines, details and workstreams ahead. Indeed our sister organisations will do the same.

I appreciate that this process may seem elusive while the finer details are worked through behind the scenes, but it is imperative that this project be given the space, consideration and time to advance.

We will take the opportunity at Congress to brief you on the progress to date and the potential path forward. Thereafter I look forward to keeping you updated throughout the year ahead as we move forward together. Ní neart go cur le chéile.



SUPPORTING CLUB AND COUNTY LEADERS

Volunteer leaders remain the foundation of the Association's success. Thus, it is imperative that the Association continues to provide comprehensive training, resources and support to Club and County Officers on an ongoing basis.

The Club Leadership Development Programme (CLDP) continues to adapt to meet the evolving needs of Club Officers. Over the past year, 2,741 participants engaged in 54 events, predominantly online, covering a spectrum of topics from role induction to the complexities of applying for sports capital grants. While the convenience of online events is favoured by Club Officers, a certified learning path has been integrated into the CLDP, to encourage Club Officers to enjoy the networking and information sharing benefits of in-person workshops again in 2024.

At County level, the annual County Officer Development Conference returned as a flagship event in the GAA's administrative calendar for the first time since the start of the pandemic. The January 2023 conference featured an inspiring keynote speech by John Kiely on leadership and management lessons, and at the 2024 event Pádraig Dalton, Director-General of the Central Statistics Office, offered valuable insights into Ireland's shifting demographics and their implications for the GAA.

These two-day events, encompassing approximately 20 workshops and 50 speakers, require substantial logistical coordination, for which I express gratitude to the Officer Development Committee and all speakers who are also volunteers.

On-demand training, including a County Officer Forum on the eve of Special Congress, and a high-performance team development programme for County Management Committees have further enriched the learning landscape for County Officers in 2024. Eight counties participated in a series of workshops, guided by an expert facilitator, to evaluate and improve their effectiveness. The benefits of team development programmes in addressing challenges, such as balancing strategic planning with daily demands, efficient sub-committee management, optimising teamwork between volunteers and employees, conducting effective meetings, and engaging with Clubs, cannot be overstated.

The programme is available to an additional eight counties in 2024 and I strongly encourage counties to seize the opportunity to avail of it.

Empowering Volunteer Facilitators

A distinctive aspect of the Association's Officer and Club development programme last year was the deployment of volunteers in delivering training to their peers.

Last April I was delighted to attend a graduation ceremony for volunteer facilitators held in Croke Park, recognising facilitators who completed the first-ever Level 7 Certificate in Facilitation, Mentoring, and Development in Gaelic Games. The course, developed by the Officer Development Committee in collaboration with South East Technological University (SETU) Carlow, provided volunteers with a deeper understanding of facilitation and mentoring skills, utilising modern learning technologies.

In parallel, various forums have been conducted with County Planning and Training Officers, Associates, and Club Planning Facilitators, addressing crucial topics such as volunteer recruitment and retention, succession strategies for Officer roles, and Club planning.

It is disheartening that not all counties participate. Progress here is essential for all of us and I urge all counties to appoint an active Planning and Training Officer to ably represent their views at such forums.

Volunteer Recruitment, Retention and Support

I know that there is growing concern across the Association regarding the workload of voluntary Officers, particularly Chairpersons, Secretaries, Treasurers and PROs.

Last year additional resources were committed to support the volunteering goals contained in the Association's strategy. Comprehensive review and research will inform the development in 2024 of a new three-year work programme focused on volunteer recruitment, retention and support. We have appointed Emmet Haughian, formerly Armagh GAA Planning and Training Officer, as the Association's Volunteer Development Officer to spearhead this crucial work.

We also need to intensify support for female leaders. It is heartening to report that the Gaelic Games Associations are running the second iteration of the Leading Provincial Females programme, nurturing female leaders from coaching, administrative, and officiating backgrounds. Over 100 individuals are participating in this two-year programme which not only enhances leadership development opportunities for women within the Gaelic Games Associations but also increases the likelihood of greater gender equality and inclusivity in leadership roles.

Continuous Improvement for Clubs

Complementing the Association's proud tradition of assisting Clubs in developing strategic plans, the newly introduced Club Compás Programme provides a digital self-assessment tool for Clubs to review their performance and receive dedicated support to develop action plans. Over 600 Clubs have already completed a self-assessment, with overwhelmingly positive feedback. Once the self-assessment component is fully operational, Clubs will have the option to submit applications to become accredited Clubs, earning recognition and rewards for their commitment to good governance. The launch of this programme is eagerly anticipated later in 2024.



HISTORY AND HERITAGE

This year marks a significant milestone in the history of the GAA. On November 1st it will be 140 years to the day since a small group gathered in the upstairs billiards room of Hayes's Hotel in Thurles with the dream and the vision for what became the Gaelic Athletic Association.

On the afternoon of the AIB All-Ireland Club senior finals at Croke Park on January 21, we formally unveiled the updated Falla na gClub or Club Wall outside of the GAA Museum at Croke Park. This beautiful collection of crests showcases the 2,000 Clubs that comprise the GAA across Ireland and World GAA and includes LGFA, Camogie, Handball and Rounders Clubs for good measure.

It is fitting that this artwork should be set at the entrance to the GAA Museum which marked its 25th anniversary in 2023 and continues to be a leading visitor attraction for people from home and abroad looking to learn more about our games and Croke Park.

Given the significance of this year it is only right that our clubs have an opportunity to play their own part in celebrating this GAA milestone and so we have set Easter Monday, April 1 as our Lá na gClub where we are encouraging all our clubs to Join Us and Join In by hosting an inclusive event that celebrates the role their club plays in their local community. It is an event that is enhanced by the fact that we are not alone in our celebrations. This is an important year across Gaelic Games as it is also the 120th anniversary of the Camogie Association, the 50th anniversary of the LGFA and the centenary of GAA Handball.

Shortly before then on March 23, we will participate in an event with Dublin City Council to unveil a plaque and recognise the historical significance of the playing fields in Clonturk Park in Drumcondra. Clonturk Park was of crucial importance to the Association in our early years before we secured access to Jones's Road, and Clonturk hosted the All-Ireland finals in hurling and football in 1890, 1891, 1892 and 1894, with many landmark results taking place there.





In the years immediately prior to that fateful meeting in Thurles in 1884, Michael Cusack was busy reviving an interest in hurling and used Dublin's Phoenix Park to stage training sessions and exhibition matches. The Park hosted the first GAA inter-county match in 1886 when North Tipperary defeated Galway – the promotional success of which would help inspire the birth of All-Ireland Championships in 1887. The All-Ireland hurling and football finals of 1893 were staged in the Park, not played until June of 1894. Next summer a collaboration between the GAA Museum, the GAA History Committee and the Office of Public Works will feature a commemoration of the GAA link to the Phoenix Park, the main feature of which will be an exhibition in the Phoenix Park Visitor Centre during July and August.

Another landmark historical event in 2024 is the availability of our own comprehensive results archive on gaa.ie. This project is the result of several years of research and has been assisted greatly by the support that we have received from Pádraig Ferguson in Sligo. The compilation of results and statistics is a passion project and labour of love that falls to a select few who do outstanding work on our behalf at local level. At national level we have been well served over the years by people who sadly are no longer with us but who we owe a debt to for their work – people like Mick Dunne, Raymond Smith and Owen McCann. Maintaining the Ferguson Archive will be a priority for the Association to preserve our results archive into the future.

The recent Decade of Centenaries has shown the power and the importance of remembrance and is a reminder of the need to protect our history and heritage for future generations.

The importance that our members place on heritage and history is evidenced by the continuing popularity of the GAA Museum at Croke Park. The GAA Museum had a busy year in 2023 welcoming almost 130,000 people.

As we stand a decade out from the 150th anniversary of the GAA it is a good time to start thinking about how, especially at club level, we can be in a position to make the most of this major event. The hope of the History Committee is that the presence of GAA 150 on the horizon can be a source of inspiration for clubs to begin the job of getting their historical house in order, by using modern technology to tell their story, working on their own club history, their own club oral history and preserve records and photographs so that they will be in a position to make the most of the opportunity that will arrive in our 150th year of celebration.

GAEILGE

Bhí bliain thar a bheith gnóthach ag an gCumann maidir le cúrsaí Gaeilge le linn 2023 agus d'éirigh linn réimse leathan oibre a chur i gcrích faoi stiúir Choiste Náisiúnta Gaeilge, CLG.

Chláraigh 252 Club ar fad le Fondúireacht Sheosaimh Mhic Dhonncha anuraidh agus tá sí anois ar cheann de na scéimeanna Gaeilge is mó sa tír. As an 252 club sin, d'éirigh le 55 acu boinn de chuid na Fondúireachta a bhaint amach ag an ócáid bhronnta i bPáirc an Chrócaigh i mí na Nollag. Tá an scéim seo ag gabháil ó neart go neart agus tá muid an-bhuíoch dár gcuid páirtneírí sa scéim seo, Glór na nGael, as a gcuid tiomantais agus dúthrachta.

I réimse na cumarsáide tá an Ghaeilge le feiceáil níos minicí ná riamh ar ár gcuid ardán cumarsáide agus tá ár mbaill agus mórphobal CLG cleachtaithe anois leis an nGaeilge a fheiceáil sna teachtaireachtaí a chuireann muid amach. D'éirigh go hiontach lenár bhfógra teilifíse 'Tá Áit Dúinn Uilig Ann', le linn na gCraobhchomórtas chomh maith.

Foilsíodh dhá eagrán de Chuaille, iris Ghaeilge arlíne an Chumainn i mbliana, freisin, agus chabhraigh Ambasadóir na Gaeilge 2023, Paul Flanagan, go mór linn ár dtiomantas don Ghaeilge a léiriú le linn na bliana.

D'éirigh go hiontach leis na 'Go Games Gaeilge' a bhí ar siúl i bPáirc an Chrócaigh i mí an Mheithimh nuair a tugadh deis d'os cionn 500 iománaí óg teacht go Páirc an Chrócaigh agus imirt ann. Seoladh Comórtas Peile na Gaeltachta i bPáirc an Chrócaigh cúpla seachtain roimhe sin agus tá nasc foirmeálta cruthaithe idir Choiste Náisiúnta Chomórtas Peile na Gaeltachta agus Choiste Náisiúnta na Gaeilge, CLG, anois.

Is dlúthchuid í an Ghaeilge den eispéireas a bhíonn ag daoine a théann chuig cluichí móra i bPáirc an Chrócaigh. Bíonn sí le léamh sa chlár, ar an gcomharthaíocht timpeall na staide agus ar an scáileán mór. Bíonn sí le cloisteáil, freisin, nuair a dhéantar fógraí béil. I mbliana cuireadh tús le 'Gaeilge Ghasta' roimh na cluichí móra – tráth na gceist Gaeilge ar an scáileán mór.

I measc na dtograí eile a d'éagraigh muid do lucht na Gaeilge i mbliana bhí Tráth na gCeist Gaeilge, Lá na nOifigeach Gaeilge, Ceardlanna Gaeilge ag Fóram Óige CLG, gníomhaíochtaí Sheachtain na Gaeilge agus an lámhleabhar 'Leabhrán an Réiteora Óig' a dhearadh a bheidh le seoladh go luath. Bhí gnéithe áirithe, beag nó mór, den Ghaeilge le feiceáil san obair a dhéanann gach rannóg de chuid an Chumainn agus tá sé de sprioc againn cur leis seo amach anseo.

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

SCÓR 2023

Bhí bliain mhór eile ag Scór i 2023 agus bhí ardú suntasach ar líon na gclubanna a ghlac páirt sna comórtais éagsúla a bhíonn á n-eagrú ar fud na tíre. In total 440 GAA Clubs took part in Scór na nÓg while another 70 took part from our sister organisations, the LGFA and Camogie Association. In Scór Sinsir, 355 GAA clubs took to the stage in addition to 23 LGFA/Camogie clubs.

The increase in number is in no small part down to the work of Coiste Náisiúnta Scór who conducted 'Get Into Scór' online workshops for clubs and counties throughout the country in the weeks prior to Scór na nÓg and Scór Sinsir activity at club level. This led to the full participation from all 32 counties at both Scór Sinsir and at Scór na nÓg levels – not to mention the annual New York finals.

This Scór activity accumulated in two fantastic All-Ireland Finals in the INEC in Killarney, Scór na nÓg in May and Scór Sinsir in November, witnessed by crowds of over 1,200. I would also like to acknowledge the support of TG4 for Scór through their live broadcast of the finals every year. Over 13,000 viewers tuned in to both finals which amply illustrates the popularity of the competition.

Over the last three years members of Coiste Náisiúnta Scór have been designing adjudicator workshops to ensure a continued high standard and high quality of adjudication at county, provincial and national level. This work was done in conjunction with our top adjudicators, and we look forward to these workshops being rolled out in 2024.

We look forward to the further realignment of Scór competition to traditional dates as well as an intense review of the Scór Rulebook in the year ahead. We also look forward to returning to Killarney for the Scór Sinsir All-Ireland Finals in May 2024 and we are currently exploring alternative venues for our Scór na nÓg Finals in the latter part of the year. It is important to mention, however, that this has proven to be problematic due to the lack of suitable venues in Ireland that are capable of catering for crowds of over 1,200 – the projected attendance for Scór finals.

The sole disappointing aspect of the year was the morass of objections and appeals which overshadowed the All-Ireland Finals. Irrespective of the rights and wrongs this was ill befitting the culmination of the year in a discipline that promotes enjoyment and culture. It was a scenario which I fervently hope is not repeated.



COACHING AND GAMES DEVELOPMENT

The recruitment, development and retention of players of levels, ages and abilities remains our core purpose. Success here will determine the future fortunes of the GAA for years to come, and I am pleased to report the breadth and standard of our progress here in 2023 has again been noteworthy. Make no mistake however, significant challenges remain.

The Player Pathway and Young Players

Go Games

Go Games has long proven to be the single most important driver of Gaelic Games participation, introducing many thousands of boys and girls to playing our games. 2023, in conjunction with LGFA and Camogie, saw the official relaunch and rebrand of our Go Games programme and policy. The revised policy prompted much local and national debate and featured in the sporting and current affairs sections of the media. This is not by any measure a negative for the Association. The programme stands up to any amount of scrutiny, and any deficiencies only arise in the implementation. So a debate like that can only shine a light on the necessity, rationale and reasoning of the programme. And its success.

Go Games are underpinned by the key principles of inclusivity, respect and fun. On a national scale, 1 in 3 children between the ages of 7 -12 are involved in the programme, evidencing the significant role the GAA plays in promoting physical activity, teamwork and skill development among primary school children.

In collaboration with DCU Insights we conducted a mini-study to understand people's perceptions of Go Games. The results indicated a strong sense of coherence between the intended curriculum of Go Games, the perceptions of coaches, parents and players. Specifically, the intended principles of equal participation, enjoyment, skill development and minimal focus on winning are consistently supported and valued across these groups.



calendars. Unfortunately, this was not always achieved, resulting in significant difficulties in planning and delivery of the competitions. We all need to redouble our efforts to ensure a better programme of games and to deliver for clubs who really need these games in order to develop.

The Masita All-Ireland Post Primary Schools Championships continue to provide great contests at the various levels and to showcase the skills and commitment of players and their teachers at second level. The opportunity to represent your school at All-Ireland level can be a unique and rewarding experience. Consider Coláiste Naomh Cormac in Offaly, a school with just 160 boys, winning a second consecutive All-Ireland title by claiming the All-Ireland B crown one year on from winning the C title. A superb performance from Omagh CBS secured the Hogan Cup against Summerhill College who were seeking a first title at this level while St Kieran's success in the Croke Cup was the 24th All-Ireland title for the Kilkenny school.

An extensive survey across all secondary schools was conducted in 2023 and has given Comhairle Iar-Bhunscoileanna and the Coaching & Games Department great insight on how to continue to grow and develop the game at secondary level. This will provide a valuable insight into the health of our games in this sector and will inform future engagement.

Player involvement in Higher Education GAA is of immense value whether that be at Sigerson or Fitzgibbon level or fielding for the college junior team. For many players with aspirations of inter-county careers, involvement in the Sigerson or Fitzgibbon Cup is a vital step in the Player Pathway. It provides a great opportunity for exposure to unique competitions and mixing with players outside of their clubs and counties in order to reach their full potential. Colleges provide just as much opportunity for a player who is far from their home club and their continued involvement in games at whatever level can be key to maintaining their involvement with the Association.

The 2023 Electric Ireland Higher Education GAA Féile CA was superbly hosted by SETU Waterford with a significant number of games across six days. Unfortunately we did not see the best of the sunny southeast as UCC prevailed in an epic Sigerson Cup final against UL in very difficult conditions. UL did however secure back-to-back Fitzgibbon Cup titles with a strong display against University of Galway.

The wide spread of competitions and the ongoing universal growth of the GAA was showcased as the New York Collegiate team secured the Corn na Mac Léinn title against MIC Thurles.

Age Grades

2023 brought the debate over odd vs even age grades to the fore once again. The decision of Special Congress has provided counties with clear options. We now have a clear overview of how Counties will run their youth games programme. The key to this change is the decoupling.

For 2024, 16 Counties will revert to even age grades, with a further seven Counties going with both odds and evens. Uniquely, five Counties are now going to decouple at 18.

These changes will be challenging for some County games programmes while, potentially, reducing the number of games opportunities available to our players. As a comparison, there was a 36% increase in the number of games played at U15/16/17 level in 2022 vs U16/17/18 in 2016.

This is an area that needs ongoing attention. We must avoid returning to a place where adult and youth games clash and above all it's important we track player retention which was a key reason why decoupling was introduced. Moreover, the rural/urban club landscape is changing and we've seen from the success of the Táin Óg league the value of cross-county activity. Such activity may be the future if clubs are to find meaningful games – so the more uniformity we have within age grades the better.

Underage Player Development

The Talent Academy and Player Development Report challenged evolving practice with underage academy squads and called for a more balanced approach where clubs, schools and underage inter-county squads work in unison. Influenced by this, the Coaching and Games Committee has been working on a new policy in this sphere.

The report identified that much of the tone around the academy environment has been one of elitism, while senior inter-county practice and norms are being increasingly replicated at underage level. Of course the initial purpose of academies was in fact to compliment club and schools – not to displace them. But this has been lost.

What is happening now needs to be challenged. We cannot afford to create a gap between clubs and the underage inter-county game. Our aim should be to create good environments where we've more players



participating at club adult level. Recent research indicates that in hurling only around 3.5% who enter the academy squad system at Under 14 actually go on to play for five or more years at senior inter-county level.

The new policy will challenge the return on investment in the lower age grades and recommends flipping the investment into supporting players further up the pathway. Crucially, we need to provide better support to our club coaches and teachers within those settings with the aim of creating a better environment where more players are exposed to better supports and will be helped to reach their potential.

We are striving for a more development-focused programme. Special Congress in 2023 introduced new tiered U17 inter-county All-Ireland competitions. Counties will now have additional opportunities to further develop players within the agreed calendar. As with the tiered competitions at Senior level, players will be exposed to development opportunities against Counties of a similar level who they may not ordinarily get a chance to play against.

This promises to be an exciting new direction. I know that there will be a 'settling in' period for Counties, and we will need to keep an open mind as we progress and learn. Further change might well result. I look forward with enthusiasm to the season ahead.

Supporting this new player development approach will be our Sports Science Framework launched this year. This defines best practice under each discipline for the players at each stage of their journey. It also stipulates and sets out how and by whom these programmes are to be delivered. The perception has evolved that only professionals can deliver. And while this may be the case at some levels, the long term self-sufficiency and sustainability of the Association – and of our clubs – depends upon us empowering our club coaches to be able to provide these supports. I echo that sentiment.

Kellogg's Cúl Camps

The Kellogg's Cúl Camps were again a resounding success in 2023. The efforts of our County Games Managers, coordinators and over 6,500 mentors resulted in 146,800 children taking to the field in Kellogg's Cúl Camps in 1,200 venues. This attendance level represents a remarkable 18.5% of the population aged between 6 and 13 years of age.

Reviews have been undertaken in each county and the team are working to reinforce the high standards set each year on Cúl Camps. This year, a selection of participants decided the design for the new Cúl Camp kit and bag and I have no doubt these will prove very popular in 2024.

We teamed up with Local Sports Partnerships and Disability NI to continue to improve the camp experience for children with additional needs. This partnership will strive to upskill and develop more mentors so that we can improve the camp experience for all. All parents and children will have the opportunity to sign up through the Cúl Camp website and have their kit delivered to their home.

The website for the 2024 camps will go live on April 1st.

The Player Pathway & Coach Development

The aforementioned Player Pathway launched in 2021 across the GAA, LGFA and Camogie Association referenced the need to align our coach development framework to each stage of the pathway. This in turn led to a new Coach Development Pathway being developed and launched.

At the same time a study of 11,500 coaches in 2021 identified that this vital group considered themselves to be “time poor” and they demanded more flexible modular learning opportunities.

Thus 2023 saw the delivery of a digital learning programme whereby coaches may undertake discrete modules and accumulate points and accreditation. To make this learning more accessible we have also created a digital brochure specific to the needs of coaches.

In conjunction with the Child Safeguarding Committee an aligned Introduction to Coaching Gaelic Games and Safeguarding 1 Course has been developed which I think will better suit the needs of our volunteers so that they no longer need to attend multiple courses for similar purposes.

The new common Introduction to Coaching Gaelic Games Course has proved very popular and effective, delivering 9,500 newly accredited coaches in 2023.

Demographics and our Future Development

All of our future plans and ambitions depend on our current and future membership and playing population. Thus we are confronted with a number of crucial demographic questions. How do we address rural depopulation and at the same time cater for exponential growth in urban areas?

If we are to grow and sustain our games then new approaches must come to the fore to protect existing clubs and to promote new ones. The GAA can only thrive by accommodating an increasing population that also includes a growing proportion of people not born on this island.

We are making significant progress with the development of our Geographical Information System (GIS) to aid us in this ambition. We have begun to superimpose census data from the CSO and NISRA on top of our own club and membership data in order to identify likely future trends, opportunities and threats. For example work recently completed in Meath identifies the catchment areas of each club together with future population, age and gender projections. This informs decision making around areas such as participation, volunteer development, and facility requirements all of which will be key in assisting future integration strategies.



GAELIC FOOTBALL – THE STATE OF PLAY

One of the key actions within 'Aontas 2026 – Towards One GAA For All' is *'To make Gaelic football and hurling as enjoyable as possible so that players stay playing and spectators enjoy watching games.'*

I acknowledge that match attendances are very healthy. That is very encouraging. But it does not mask the fact that the game needs attention. We cannot simply ignore the prevailing commentary around the attractiveness of Gaelic football. Many games are characterised by slow, deliberate and cautious play and are dominated by massed defences. We've arrived at a place where the game is devoid of risk taking and individual instances of skill are at a premium. Yet these are the very things that foster in us all our initial love of the game.

In response, Games Development, through the foresight of John Tobin, conducted a comprehensive and comparative analysis of over 500 senior inter-county games from 2011 to 2023. The study examined 78 different metrics and shared with us a real picture of how the game is currently played and how it has evolved.

The publication was a hugely important first step. We now have an irrefutable and accurate picture of what our game is today. The learnings mean that the debate which must follow will be informed by fact as well as emotion. We now have a responsibility to join that debate and foster an environment where the game can be reformed in an orderly and constructive manner.



HURLING DEVELOPMENT

One issue that generated significant debate and column inches towards the latter part of the year was the Central Competition Control Committee's proposal on Hurling in the weaker Counties. The genesis of the CCCC's proposal lay in a review of the Allianz Hurling Leagues and feedback received from certain Counties concerning the apparent contradiction of Counties entering adult County teams in multiple competitions when there is very little club activity underpinning that participation.

On a deeper examination it became apparent that in five of the Counties there were three or less active adult hurling teams; and while County players were getting in excess of 10 competitive games annually, the remaining club players were dealt a fraction of that. The CCCC did acknowledge that while there was good work being undertaken at underage level to promote the game in those Counties, those same underage players did not have a pathway to meaningful adult involvement due to the lack of adult club activity.

In most of those Counties the inter-county season runs from November to June. As a consequence of the low playing base, around half of the players in the county are occupied with the county team for those months, so how do you find the necessary time to play or develop club hurling in any meaningful way? And once June comes, club football takes over. Hence the CCCC proposal that these Counties be restricted to participation in the Championship, until such time as greater adult club activity was evident (the CCCC reasonably suggested a minimum of five active adult club teams before Counties would resume league participation). They further proposed that the early months of the year could be used to support the development of club hurling in those counties (i.e. before the club football season kicked into gear).

Inevitably this met with strong opposition from inter-county panellists and management teams in the affected Counties. It is important to hear their voice in all of this. Bear in mind though that this group is reasonably well served at the moment. In the ensuing outcry, the basic objective of the CCCC proposal seemed to get lost – put simply, to grow the number of adult club hurlers in each of the five counties. The game of hurling is not sustainable if otherwise. In the words of CCCC Chairman Derek Kent “fielding a County team, with virtually no adult club activity underpinning it, is simply papering over the cracks”.

While the proposal did not ultimately receive the backing of Central Council it nonetheless generated much needed debate on hurling and the lack of adult hurling in certain counties.

A lot of that debate focussed on finance. Now, the “value for money” aspect was never the primary purpose of the proposal, but the facts are that in the region of €850,000 is being spent by the GAA annually on these county teams, with very little investment in hurling elsewhere in those counties. It is not a question of saving that money, but of spending it differently. It is our responsibility to probe and challenge that investment strategy. The diminishing number of adult clubs and players would suggest a different approach is needed.

I hope that new proposals to address that trend will emerge and will find favour.



INTERNATIONAL GAELIC GAMES

One of the highlights of 2023 was the return of the FRS World GAA Games in Derry. A total of 93 teams and over 2,000 players from around the world took part in a week-long festival of Gaelic Games. We saw almost 400 games played in hurling, football, LGFA, and Camogie, along with exhibition matches for GAA Handball and Rounders. 70 of the 93 teams were entirely made up of players born outside the island of Ireland - coming from no less than 31 different countries and comprising 75% of the players who took part.

The high standard of play was matched by the impressive off-field organisation led by the World GAA team and by Derry GAA officials.

The tournament was characterised by an enduring sense of camaraderie within and between teams, supporters and officials. The entire event was a joy to witness and, by all accounts, to play in. The scenes at the parade outside the Guild Hall on Monday evening were a sight to behold and will live long in my memory.

This year also saw the return of Shinty for the first time since Covid suspended matters in 2020. The game against Scotland in Páirc Esler saw the Irish team emerge victorious on a score line of 0-22 to 2-08. More importantly it provided a rare and valuable opportunity for some of our finest players to wear an Ireland jersey, and an important means for the GAA to maintain our links with our colleagues and friends in the sport of Shinty.

Highlights from further afield included the Asian championships held in Kuala Lumpur, Continental Youth Championship held in San Francisco, USGAA finals held in Denver, Middle East Championships held in Zayed Sports City, Abu Dhabi.

Challenges and Future Ambitions

Achieving a sustainable international presence is the priority. Training coaches, referees and club officers is a priority for World GAA. Identifying key people in each region to take on the role as a coach developer and a referee tutor is vital to the self-sufficiency and sustainability of our games. Going forward we will set yearly targets for each unit to achieve this in conjunction with their respective twinning partners.

We have started the journey to secure recognition of our games by the International Olympic Committee (IOC). This initially requires AIMS (Alliance of Independent recognised Members of Sport) recognition in 60 countries by each sporting governing body. Gaelic Games Australasia and the British Provincial Council are leading the way, having completed this process with their respective sporting authorities. The long term benefit of achieving IOC recognition will be expanded opportunities for funding and access to facilities globally.

Global Games Development Fund and Emigrant support programme

The international growth of our games is supported in no small part by the Department of Foreign Affairs who commit in the region of €500k annually. The funding is matched by the Association and awards are project based. 148 clubs benefitted from such funding in 2023. This support is vital to us and is much appreciated.

World GAA is poised for a bright future.



PLAYING EQUIPMENT

The Hurley, Sliotar and Helmet are essential elements of the game of hurling. It is important that playing equipment is regulated in order to provide a safe playing environment and a consistent and fair game. We also have a responsibility to promote ethical production and supply.

Thus it is essential that these items are produced in line with GAA specification criteria and that this process is backed up through effective enforcement of the relevant rules on match day.

Sliotars

As the games, and technology evolve, so too must our equipment. Thus newly specified sliotars are now approved for use in official games on the basis of being classified as either a Match or SMART Sliotar (with the distinction that an NCF tag is incorporated in the SMART Sliotar for authentication purposes.)

A total of 15 Sliotar Licensees have now been approved to provide Match Sliotars and five of these have also been approved to supply the SMART Sliotar. This reflects a cautious approach whereby some of the limited number of suppliers who were approved to supply match balls for the U20 pilot in 2022 and the National Hurling League and the Senior and U20 Championships in 2023 will now graduate to the Senior Championships.

It is proposed to extend the remit of umpires to include scanning SMART sliotars to validate their authenticity before the game and to oversee their use during the course of the game.

The next phase of this project will see us collaborate with academic institutions to develop an Automated Hurley & Sliotar Interaction Testing System to computing how far a given Sliotar should travel if it is struck at 100mph and compare the level of consistency between Sliotars supplied by different GAA Sliotar Licensees. I hope to report on progress in the coming months.

Helmets

Recent investigations by the Consumer & Competition Protection Commission (CCPC) indicate that there is merit in introducing a GAA Helmet Licensing system along the same lines as the Sliotar. It will also be essential to introduce a corresponding match day protocol to achieve effective enforcement. This also presents an opportunity to modernise the Helmet specification and to avail of up to date Research & Development, as we did with the Sliotar, to deliver a safer helmet.

This is a longer term project, potentially necessitating a four or five year lead in period as was used to good effect with the sliotar. Logic suggests that we consider a plan based on the Minor, U20 and Adult grades as was the case when the Hurling Helmet was initially made mandatory in 2005.

Hurleys

As recently as 2012 all of the indications were that Ireland would be self-sufficient in the supply of hurley ash by 2022. The subsequent advent of Ash Dieback Disease now means that the supply of hurley ash in Ireland could be entirely eradicated as early as 2032.

I was enthused to see that the award winners at the recent Young Scientist Exhibition included a project called “Let’s Save the Common Ash” by students at Loreto Balbriggan, which looked at means of combatting the disease. So we are not without hope.

Regrettably though, advances in breeding ash for tolerance and the use of ash other than root ash have been limited. Thus, it is inevitable that alternative materials will be necessary at some stage in the production of hurleys. It is important that specification criteria are set out for these now in order to preserve current performance criteria and to ensure player safety.

A further future licencing regime – one for hurleys – suggests itself.

In the final analysis, effective regulatory control of the playing equipment used in Hurling is an essential requirement for the evolution of the game. It is important that we take the initiative here to secure the integrity of our national game and the good name of the Association and the safety of our players.



HANDBALL

GAA Handball has seen the introduction of a suite of reforms over the last 12 months. We have introduced three Regional Development Officer (RDO) roles to assist clubs and county boards at grass-roots level while developing stronger internal links through Coaching & Games Development and also external stakeholder relationships with Local Sports Partnerships (LSPs), Schools, Third level and Community groups to help to grow and develop the game.

GAA Handball Congress in 2023 approved 13 proposed motions leading to a comprehensive restructuring at Ard-Chomhairle level with a number of important aspects including the introduction of children's officers and ladies' officers at all levels. The new structures within GAA Handball have already delivered a measurable impact. Almost 300 different Handball programmes have been delivered nationwide to just over 17,000 participants.

A Strategy was prepared with Sport Ireland to address the adoption of the Governance Code for Sport within Handball. I am pleased to report that Sport Ireland recently commended GAA Handball for the governance progress made in the last year and that any funding which had previously been withheld pending such progress has now been approved for release.

The National Handball Centre

The National Handball Centre was completed in 2019, but for various different reasons (principally Covid-19) it had yet to become fully operational as a handball venue. That position was rectified last year and I was very proud to attend the official opening of the facility in July. The centre has thus far staged 12 All-Ireland Final Competitions across three codes which equates to 114 matches in which just short of 300 competitors participated.

Looking Forward to 2024

The coming year promises to be a special one for GAA Handball. The sport will celebrate its centenary within the GAA family, and a number of significant events are planned to mark that milestone.

GAA Handball will host the 2024 World Wall Ball Championship in the University of Limerick in August, and a further highlight will be the staging of the 2024 4-Wall Ball World Championship in the National Handball Centre and surrounding Leinster venues in November.

Recent progress, and current ambitions, will foster and grow the sport into 2024 and beyond in order to fully realise its potential as part of the Gaelic games family.

ROUNDERS

As GAA clubs look to offer a diverse array of Gaelic games to suit all abilities and age groups we should be ever conscious of the role that GAA Rounders can play. Accordingly, GAA Rounders has grown rapidly over the last six years as registered clubs increased from 13 clubs to over 50 in 2024, with 12 more clubs recently initiating the process to affiliation.

The Healthy Clubs initiative has contributed to this success. However, despite increasing popularity, GAA Rounders remains the lesser known of the GAA codes.

This is a code with a unique selling point, where male and female can play alongside one another on the same team, indeed the whole family can play together, as seen in this year's Senior Mixed Championship Final. This inclusive nature of the game echoes the underlying ethos of the GAA and deserves greater profile.

That work continues with the festival of rounders planned at the Juvenile Féile in Abbottstown next June. Diversifying a club's offering can attract new members, strengthen community bonds and contribute to the overall growth of our GAA community, all while offering great sporting and healthy lifestyle opportunities for all.



PLAYER WELFARE

The Association is fortunate to have a very active and eminent Medical, Scientific and Welfare Committee. The committee includes medical professionals with diverse GAA backgrounds and with technical expertise and experience in a wide range of disciplines, and their knowledge has proven truly invaluable to us.

This group is one of the main advocates behind a variety of player welfare policies that have been initiated across all levels of the Association in recent years. Again in 2023 we saw a number of positive initiatives aimed at promoting the welfare of our players.

Anti-Doping Education was provided (and monitored) to over 3,000 inter-county players via the bespoke Gaelic Games Anti-Doping Module housed on Tobar. County squad training and match whereabouts information is also monitored in conjunction with Sport Ireland throughout the year for randomised testing.

A bespoke Injury Management System was launched on Foireann, and a pilot rollout and report was generated with input from 20 male inter-county squad medical practitioners. The preliminary findings report was circulated, with a view to further expansion next year and ultimately, the gathering of sufficient data to identify key injury trends and inform strategy in this area.

The first Gaelic Games Sports Medicine & Science Conference held for some years took place at the TUS Athlone Campus, with an attendance of over 110 Gaelic Games medical personnel. The theme of the event was musculotendinous lower limb injuries in Gaelic Games. It is envisioned that another event such as this will be held again in September 2024.

In the area of Concussion, the partnership with UPMC continues to flourish. The Concussion Baseline Testing programme was rolled out again to all senior inter-county squads in 2023. There have been 1,253 baseline tests administered to players since the initiative began in 2021. We have collaborated with UCD in 2023 to aid the rollout of a concussion education micro-credential online course for non-medical personnel. We are also collaborating with the Global Brain Health Institute around educational collaboration in 2024. The Gaelic Games Concussion Guidance document is also currently under review and an updated version will be published and shared with members in 2024.

The Gaelic Games Physiotherapy & Rehabilitation sub-group will publish its Guide for Good Practice in 2024 following extensive consultations and work in 2023. This will be used to better inform all members around the key role profiles, responsibilities, expectations and benefits of collaborating with suitably qualified professionals.

The work of the Medical, Scientific and Welfare Committee is truly key in the formulation of policy and I want to thank those involved for their dedication and commitment across the key areas outlined above.

GAELIC PLAYERS' ASSOCIATION

The GPA continues to undertake important and valued work on the part of our inter-county players. We continued throughout 2023 to work closely with the GPA on matters of mutual interest through formal channels with the players' body as provided for in the Recognition Protocol.

Matters do not always run smoothly. Tensions and differences will inevitably arise between us from time to time, such is the nature of our respective roles. However, it is important that these are managed in a spirit of mutual respect and co-operation and this was the case again in the year just ended. We do enjoy a better relationship with our players than was always the case in the past, both at national level and in Counties.

I respect completely the right – indeed the responsibility – of the GPA to advocate for all of its members, including women playing inter-county football and camogie. I also believe – fervently so – as mentioned elsewhere in this report and in corresponding dispatches in previous years, that the future of Gaelic games lies in a single organisation governing all of our codes.

However, it was disappointing to see during the year that player welfare for female players was allowed to be conflated with the responsibilities of the GAA and that the GPA chose to stage protests at some of our games to seek to influence the Ladies Associations with regard to charters for their codes.

Rightly or wrongly, the GAA in 2024 does not govern Ladies Football and Camogie. We do of course strive to maintain good relations with all parties and to be a positive influence where possible, but the ultimate responsibility in these matters is not ours. A single organisation will in time emerge, but until then it does a disservice to both of our sister organisations to seek to usurp them and involve the GAA in their issues.

My fears here are for the integration process itself and I hope that unwitting damage has not been done to that project. We need to make sure that momentum towards integration is not undermined.

The single organisation which emerges will need to foster welfare for all players – male and female, will need to observe a balance between the club and county game, and to generate and allocate resources in a sustainable manner. That is no small undertaking and will require ingenuity and collaboration on the part of all concerned. It will require no little wisdom and a long term perspective. I don't doubt that the GPA will want to play a part in that.

The current Recognition Protocol with the Gaelic Players Association concludes at the end of 2024. Significant efforts will be devoted by both the GAA and GPA in order to arrive at a renewed understanding this year which is reflective of all of the complexities that we both face.

REFEREES AND MATCH OFFICIALS

Refereeing continues to be a challenging area for the Association at all levels. Throughout 2023 there was an increased focus on Referee Development while there are plans in train to address resourcing issues in terms of the support provided to our match officials. We have also begun the process of reviewing the Respect Campaign with the likely end goal of a relaunch and a greater focus on the need for on field respect for match officials.

At national level, the shortened inter-county season undoubtedly places greater demands on our match officials and their teams. 2023 was a steep learning curve but a number of valuable feedback sessions were conducted with Referees on the National Panels at season's end to gauge their feedback on issues that need to be addressed. An action plan is currently in place to deal with the various concerns raised.

At the outset it is important to acknowledge that on-field performances at national level in 2023 were worthy of praise, and we are fortunate to have such a strong group on the national panel in both codes. Even with the levels of support provided, it is not easy to be the person in the middle for our marquee games. The level of scrutiny is unprecedented and few onlookers are capable of rational judgement of match official performances in the heat of championship battle. It is inevitable to some degree that criticism will follow, be it merited or not, but overall we should be satisfied with the level of performances we are seeing at national level. The challenge of ensuring continued improvement of Referee standards at club level is a significant one, but there is plenty of work ongoing in this context.

Recent playing rule changes also add to the difficulty of the on-field Refereeing challenge. Our games are getting more complex, and changes to rules, or clarifications on how certain rules should be interpreted and refereed, are making the task ever-more difficult. A number of rules now apply solely in the inter-county game but not at club level and this leads to a significant concern. It causes confusion, not only for Referees themselves, but for players, spectators, pundits, team managements and so on. We should be careful to keep our playing Rules as consistent as possible between Club and County.

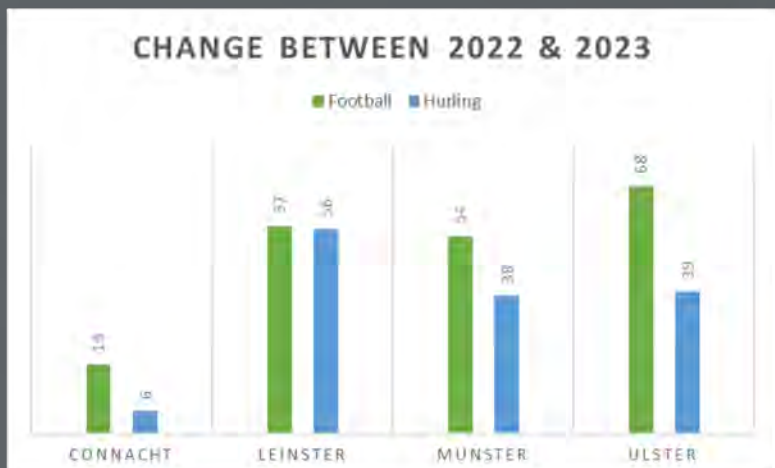
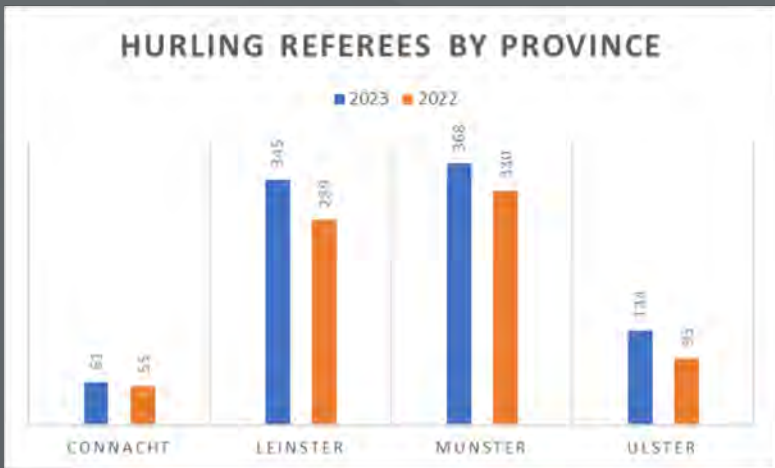
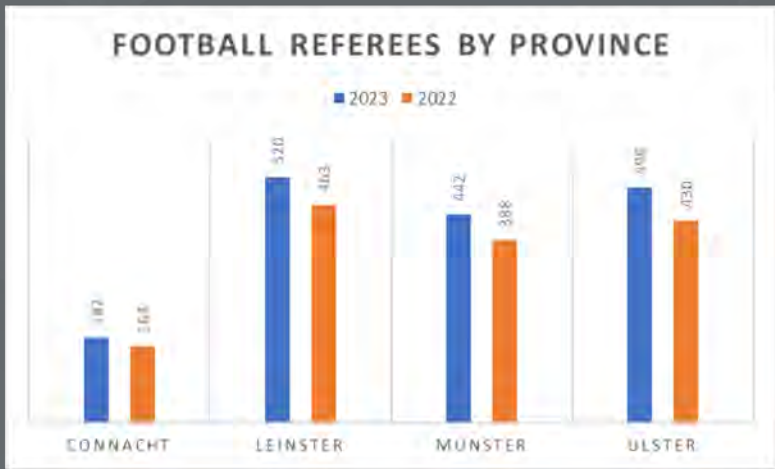
I am concerned too by the growing number of departures between the playing Rules of Hurling and Football. Traditionally there were a lot of commonalities between the two but recent Rule changes have emphasised a growing gap. Given that around 40% of our Referees are dual (i.e. they officiate in both codes), it makes it incumbent on us to consider carefully the knock on effects for Referees of any proposed rule changes in either code.

By way of insight into the oft cited recruitment and retention challenge I offer below some metrics reflecting how we fared in 2023.

- In 2022 1,444 Football Referees were trained and in 2023 there were 1,642 trained, which is an increase of 198 additional Football Referees.
- In 2022 769 Hurling Referees were trained and in 2023 there were 908 trained, which is an increase of 139 additional Hurling Referees.
- Across both Football and Hurling 25% of our referees are dual referees.
- Approximately 35% of GAA Referees also referee Ladies Football or Camogie.
- Since 2021, 1,397 new referees have taken the Foundation Course.
 - 2021: 255
 - 2022: 651
 - 2023: 491

	FOOTBALL REFEREES			HURLING REFEREES		
	2023	2022	+/-	2023	2022	+/-
Connacht	182	163	19	61	55	6
Leinster	520	463	57	345	289	56
Munster	442	388	54	368	330	38
Ulster	498	430	68	134	95	39
Total	1642	1444	198	908	769	139

CHARTS BY PROVINCE



DISCIPLINARY PROCESS

Our Disciplinary System at National level is the subject of a degree of criticism from time to time. Some of this is undoubtedly merited, and there is clearly a perceived reluctance by Counties, managers or players to accept Disciplinary penalties. However much of the commentary is ill-informed and criticism unfair. The system only comes to wider attention whenever a high profile case is contested or proves contentious. It is a mistake to judge the entire process on its outliers.

Upon digging a little deeper and considering the operation of the system as a whole, the facts indicate that our Disciplinary System is working quite well at national level. This was particularly the case in the year just past. Despite an increase in the volume of games played (an additional 35 as a consequence of the new Senior Football Championship structure) the number of red-card offences in inter-county hurling and football dropped by 40% in 2023 which is a strong indicator of improving discipline on the field of play.

Off the field, there is a widely held perception that players and counties automatically seek a Hearing once a suspension is proposed. However of the 83 red-card offences for which suspensions were proposed in 2023, Hearings were sought for less than a quarter of these (20) and furthermore only two of those were successful. This reflects a mature and responsible approach which is seldom cited but which I hope to see continuing.

A lot of work has gone into improved training and collaboration between the various disciplinary committees, combined with training for Referees on the scripting of match reports. I believe this has helped to close some of the loopholes that were previously apparent.

There is, however, one key area of discipline where I am not happy with our progress. That is verbal abuse from players, and increasingly from backroom teams, towards match officials. Until such time as we take a zero tolerance approach to this I believe it will continue to be a problem. The penalties are on the statute book but are not sufficiently employed.

So I urge Referees to apply the appropriate penalties on the day and to rigorously report such instances. And we simply must back them up afterwards. Only by such means will bad behaviour be stamped out.

DISPUTES RESOLUTION AUTHORITY

There was an unprecedented number of applications for Arbitration to the DRA last year. A very significant proportion having their origins in transfers or matter of attachment to first club.

The increased volume certainly stretched our resources with things like scheduling and perhaps the timing of written decisions. Nevertheless the DRA was again an invaluable resource for us this year.

I don't think it is appropriate to regulate the volume by erecting barriers to access, but some reforms suggest themselves.

I think the volume of cases could be reduced somewhat if there was a wider understanding of the principle of attachment and catchment areas. Unlike other sports, your club is not normally a matter of convenience, or even of choice and perhaps we need to explain that better as membership numbers grow.

The DRA should not be used as the appeal of last resort and should not veer out of procedural review and into consideration of the substantive issue. Units should not feel compelled to defend the indefensible.

The processing of cases could be streamlined with the addition of administrative resources, perhaps a deputy secretary, and perhaps by the establishment of distinct panels with specific expertise in particular types of issue. The aforementioned transfer for instance.

It may well be that the large number of cases reflects a deficiency in how we transact cases before they even reach the DRA at all. So a better knowledge of the rules and processes can only help here too.

Remember that the DRA was originally established for the purpose of keeping GAA matters out of the courts - saving us time, money and reputational damage and protecting our rules from being undermined. It achieved all of this and more, again, in 2023. But like all things of value it needs to be protected and nurtured. We need to invest some thought and some resources.

FINANCES

Financial stability continues to be a theme both nationally and at county level. Analysis of financial performance of our counties yields some interesting, and concerning, results.

County Financial Results

The combined income of the 33 counties who played inter-county championship at senior level (excluding New York) in 2023 was €92m. This represented a material increase on prior years, due in part at least to increased local gates, increased fundraising, increased funding from Central Council and increased Allianz League gate receipts.

Correspondingly those same 33 counties accumulated a combined expenditure of €83m, of which some €40m is represented by expenditure on county teams.

There were six counties who incurred losses in 2023. They were Wicklow, Louth, Donegal, Tipperary, Carlow, and London with combined losses of €1m. The financial challenges facing counties include increased catering and travel costs for teams, and units increasingly report encountering difficulties fundraising for the perceived lesser code in their respective counties.

Three further counties recorded surpluses which were not entirely reflective of the underlying position. Sligo, Westmeath and Longford appear not to have recovered financially from Covid-19 in the same way other counties have. While all three have made a small surplus in 2023, this was largely due to Government Covid grant supports that will not be available in 2024.

County Financial Pressures

Clearly finances are an issue in every county, but each county is impacted differently, and some disproportionately so. All counties have been directly impacted by increasing costs for travel, accommodation, catering and energy. Other factors are more localised.

County population and the number of clubs both have a direct impact on a county's ability to fundraise. The same people are being asked for continued support and it is proving difficult to expect continued support from these people year after year. Gate receipts in smaller counties tend to be lower when compared to larger counties on a national basis due to the small number of clubs. Club Championship competitions are short and even with round robin championship formats in most counties, gate receipts would have a ceiling of €250,000 in most of these counties compared to over €1m in larger counties.

Counties on the western half of the island tend to have the largest player travel costs. The size and location of them incurs an increased cost for training and fixtures.

Counties fielding teams in the lower tier competitions of football and hurling can be pressurised into incurring additional costs to emulate the higher division / more successful teams. Voluntary officers can be put in a difficult position if they are not seen to support the county manager for every request.

While the current GPA agreement is primarily designed to treat all players equally, there is now an increased cost from their perceived second code (hurling / football) where traditionally there was a much lesser cost to run this code within a county. (The very real challenge of equality). Success starved counties will struggle to attract sponsorship, fundraising and general support because the lesser code does not have the same exposure locally or nationally. Teams in Division 4 do not generate the same returns in gates or TV money. There are also additional overseas travel costs to compete with teams like London, Warwickshire and Lancashire.

INFRASTRUCTURE FUNDING – POLICY AND PRIORITIES

The current “Cumann Lúthchleas Gael Infrastructure, Capital Funding and Project oversight Policy” was approved in October 2022 and is intended to be the Association policy and guide for the next five years. It defines Central Councils continued commitment to support infrastructure projects over four levels and confirms a capital commitment under each level over this wider term.

Both the Central Infrastructure and Finance Committees will continue to have an active input into all major projects under consideration with delegated authority to appointment of a project manager to a project to oversee and report on progress, delivery, and ongoing outturn against budget.

All new Capital Projects that comply with the preparation process will then be further assessed to determine if they qualify for GAA funding support and will be categorised into four distinct tiers.

1. Large Scale County Ground Infrastructure Projects.

Projects intended for support under this category include new county ground greenfield projects or significant refurbishment and investment into existing “County Grounds”.

2. County “Centre of Excellence or Training Facility”.

Capital grant funding will be available to assist with the purchase of and development of new “Centres of Excellence” in counties who currently do not have a county designed centre of excellence.

3. Club Infrastructure

Under the GAA’s 2022 – 2026 “Aontas” Strategic Plan there is a minimum annual grant commitment of €3m to be allocated to Club infrastructure projects. The intent is to increase this annual grant award to €5m by 2026. A new grant initiative was also launched this year that has seen two club projects identified for additional strategic funding grant support. These new strategic grants are designed to support projects in urban areas where land prices, development costs or club fundraising demographics can prove challenging while rapidly growing playing numbers demonstrate a clear need for additional financial support.

4. Smaller County Ground Capital Infrastructure Projects.

This is a new annual capital grant scheme designed to support the continued upkeep, improvement and health and safety standards of County nominated projects. Grants totalling €3.5m for a further 22 county projects under this new building scheme were approved this year. The objective of this programme is to improve grounds comfort and safety for hosting matches and to support the continuous improvements of our county grounds playing surfaces. Nine counties also secured funding under this scheme to install or retrofit floodlight with energy saving and more sustainable technologies.

Tier 1 & 2 Large Scale Infrastructure Projects initiated, ongoing or complete (2023)

1. Walsh Park Phase 1, Waterford GAA
2. St. Conleth’s Park, Kildare GAA
3. New Stadium Development, Louth GAA
4. Gaelic Park Redevelopment, New York
5. Tuam Stadium, Galway GAA
6. Mick Neville Park, Limerick GAA

CASEMENT PARK AND UEFA EURO28

During 2023 Central Council granted permission for the Association to support the British and Irish Governments' bid for the UEFA European Football Championships due to be held in 2028. We were very pleased when Casement Park was confirmed as one of the host stadia when the event was eventually awarded in October last year.

This ensures the Association's central role in bringing one of the biggest sporting events in the world to these shores. The Euro bid also provides a degree of reassurance regarding the delivery of the project which has long been lacking due to the instability of Government in the North over recent years.

Ulster GAA has secured strong commitments from both the British and Irish governments fully supporting the redevelopment of Casement Park for the GAA and funding will follow these welcome commitments. A fresh business case for the stadium project will be progressed through the approval processes during 2024 to secure that.

Central Council remains fully committed to providing partnership funding for the project and the success of Ulster GAA in leveraging what will be significant financial support from the Irish Government is testament to our collective commitment to making this project happen.

Government Departments in the North are securing a new main contractor for the stadium build on behalf of Ulster GAA using frameworks established to accelerate major infrastructure projects of strategic importance. The new contractor will therefore be appointed later in the year and the stadium should be completed by the summer of 2027.

At the Ulster GAA Convention recently I understand Leas-Uachtarán, Ciarán McLaughlin, rightly reminded delegates that Casement Park would remain the spiritual home for the GAA in Belfast and Antrim for many years to come. Major events and tournaments will take place from time to time but a permanent and long-lasting legacy for Gaelic games in Ulster remains the prize here.

There will be plenty of challenges and complexities ahead on a project of this scale and a lot of work for the Association planning to manage such a significant stadium asset. However for now, it is hugely exciting to see momentum and a clear line of sight to the construction work finally starting.



GOVERNANCE

The imperative to improve governance is constant, and indeed last year saw a number of diverse initiatives intended to better equip the organisation to discharge its responsibilities and fulfil its ambitions.

Risk Management Policy

Internal audit continued to focus on the area of risk management at all levels of the Association to further embed a risk management culture in the organisation. The annual consultation process was carried out internally and the top risks in the Association were noted as:

1. Breach of child safeguarding legislative requirements.
2. Association suffers significant decrease in annual income streams.
3. Inability to complete agreed capital projects and fund current stadia financial need.
4. Failure to complete the HR review recommendations.
5. Inability to fulfil the 'One-organisation' strategic objective.

Risk management training took place for Provincial Councils and County Boards. The majority of County Boards submitted Risk registers in the latter part of the year. The top five risks in County Boards were identified as:

1. Impact of rural depopulation and failure to engage urban areas
2. Reduction of volunteers
3. Inability to meet spending needs of County Teams
4. Breach of child safeguarding legislative requirements
5. Increased capital requirements for ground upkeep and maintenance (H&S)

Governance Reviews

The Internal Audit department carried out a review on each of the provincial councils. The aim of these reviews is to assess current practices and give recommendations for improvement.

An extensive review was carried out in Donegal GAA on Talent Academy, Finance and Governance. A number of recommendations were made, and a committee was set up to assist in implementing these recommendations. The learnings from this review will inform the scope and process of the Finance and Governance reviews in other County Boards in 2024.

Protected Disclosures Policy

The GAA aims to promote an open and accountable environment in which malpractice is deterred, stakeholders' interests are protected and the good reputation of the organisation is maintained. Coiste Bainistíochta approved a Protected Disclosure Policy, in line with January 2023 legislation. This is intended to encourage and enable Relevant Persons (including employees, volunteers and other GAA stakeholders) to raise concerns within the organisation.

Further information is available on <https://www.gaa.ie/the-gaa/administration/governance>



STRUCTURAL REFORM

Our progress on the theme of governance is not limited to the measures referred to in the immediately preceding passage, it is threaded throughout this report in various guises and of course governance encompasses more than oversight and risk management. It also requires that we structure the organisation to best effect, and considerable reform was delivered centrally this year to advance that aim.

Review of Coiste Bainistóchta

We commissioned the Institute of Public Administration to undertake an independent assessment of the operations of An Coiste Bainistóchta. It proved to be an exhaustive exercise and delivered a number of valuable recommendations for improvement. These covered the broad topics of timing and detail of meeting documentation; the manner in which meetings are conducted; the responsibilities of members; the necessity to meet independently of the Ard-Stiúrthóir; and the precise definition of reserved functions. The most important theme to emerge was the advantage to be gained by restricting the focus to matters of strategic importance.

A programme and timetable for implantation was agreed and the recommendations have been substantially actioned.

Special Congress and Gender Balance

A related reform requirement arose from the government's stipulation that sporting governing bodies be required to achieve 40% minimum gender representation at board level this year. Clearly this poses challenges in an organisation that represents predominantly male sports, and one where the leadership is democratically elected.

Nevertheless Central Council recognised the advantages in achieving gender balance. Not just in terms of compliance with government, but more fundamentally in arriving at a leadership structure that is reflective of our society and where we want to evolve to as an Association.

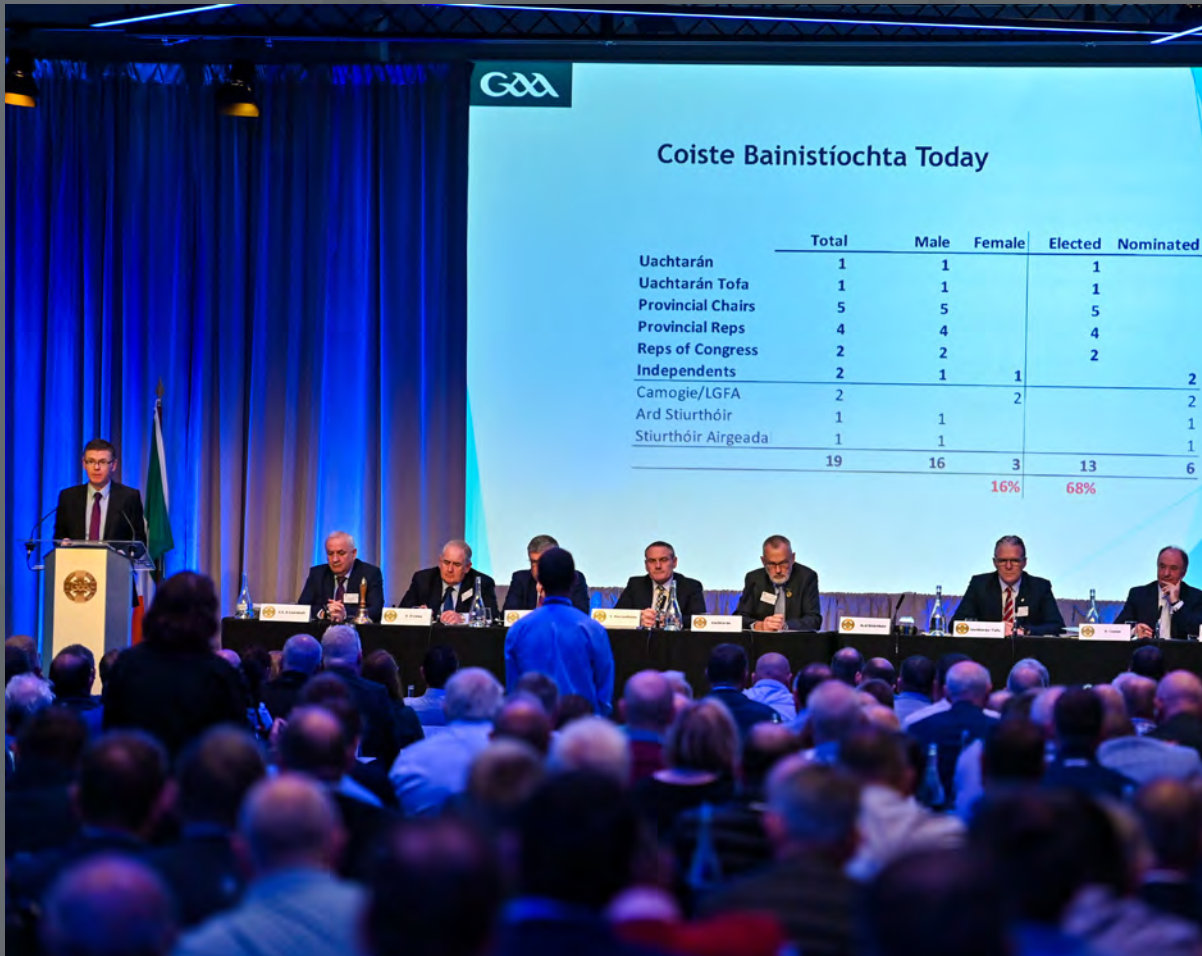
Thus was approved a series of sequential board changes to go to Special Congress in September, where they were in turn adopted. It is a well observed principle that diverse committees arrive at better decisions. The decision of Special Congress to pursue a gender balance in the membership of the Management Committee, was the right decision for the organisation.

Our next meeting of An Coiste Bainistóchta will see the first incarnation of the newly shaped board.

Review of Ard-Chomhairle

September's Special Congress also considered a number of reforms to the operation and composition of Ard-Chomhairle itself. Indeed, today's Annual Congress in Newry does likewise, hopefully heralding the successful conclusion of that process.

The proposals arose from a detailed examination of the operations of Ard-Chomhairle undertaken by a review group chaired by Iar-Uachtarán Criostóir Ó Cuana. The recommendations addressed such measures as membership, delegate training, term of office, sub-committee structure, reserved functions and communications.



A schedule and timetable for implementation was approved and progress is ongoing. The recommendations range in import from improvements in standard practice, to policy change, all the way up to changes in rule. Today's Congress will consider the latter, and successful adoption of the proposal would represent a significant milestone in the entire review process.

Reconfiguring An Treoir Oifigiúil

2023 also saw our rule book reconfigured in the form of Official Guide Part One. This was a major task undertaken by the Rules Advisory Committee and the changes were considered and approved by Comhdháil Speisialta. While the new structure facilitates ease of process for making changes, it does not alter the underlying content.

Along with this, the Disciplinary Handbook has been updated and the Official Guide Part 1 has been translated into the Irish language; all of which are available for download from GAA.ie, a full suite of books will be printed after this Comhdháil.

That constitution serves us well. I discuss the disciplinary process elsewhere in this report so I will not dwell on the theme other than to observe that it is becoming increasingly obvious that not all members of important committees are sufficiently skilled in the rules of the Association, and in some cases those rules and processes are not applied appropriately.

We have work to do in terms of educating and equipping new members.

All of these reforms, combined with the HR Review Project which I detail elsewhere, should be considered in tandem. They are undertaken in order to achieve a more modern and agile structure for the Association which will better equip us to achieve our strategic aims and to meet the challenges ahead.

MEASURING THE ECONOMIC IMPACT AND SOCIAL VALUE OF GAELIC GAMES

The GAA, LGFA and Camogie Association have commenced a significant new project which, for the first time, seeks to accurately assess the positive economic impact of Gaelic games activity at local and national level and measure the immense social value and the social return on investment in Gaelic games.

Following a tender process, we have commissioned world-class experts in this field based in the Sports Industry Research Centre in Sheffield Hallam University who, in conjunction with Ulster University, will carry out this research.

Upon completion this autumn, it will be the most comprehensive study of its kind in Irish sport, and we intend to use this data to benefit all our clubs and counties.

This research is important for the ambitions of all three Associations to help understand the importance of Gaelic games and to provide powerful advocacy to inform conversations with Government and national sports agencies. Knowing the true measure and value of our reach and impact will enable our clubs and counties to be the best they can be – whether that be in coaching and games development resources or in terms of capital projects to aid our expansion and allow us to reach our full potential. Of equal importance will be the insight provided into the social value that is attached to the enormous activity that takes place promoting Gaelic Games every day.

This project is to be sub-divided into four inter-related pillars.

- A Satellite Account for GAA activities to derive their economic (or market) value;
- A social value audit to place a monetary value on non-market benefits such as improved physical and mental wellbeing;
- A Social Return on Investment analysis to compute the ratio of outputs to inputs achieved by the impact of Gaelic sport activities; and
- An economic impact study of a specific Gaelic games event, as well as estimating the likely economic impacts of a range of events based on desk research and modelling.

Our aim is to produce a complete picture of the significant economic activity which is generated by GAA units and give a true reflection of the enormous contribution that our clubs and volunteers make to society.

The economic and social impact of Gaelic games study has the potential to be a groundbreaking piece of analysis which can shape how we prepare for the challenges in the years to come. This research will be completed during 2024, with a launch planned towards the end of the year.



COMMUNICATIONS

Continued growth of 'owned channels'

Notwithstanding the furore around GAAGO (which I address elsewhere in these pages), the importance of developing and nurturing our own GAA channels in a continually changing media landscape is absolutely crucial. And not just in the live broadcast space. With free to air partners limited in a small domestic market it is vital that we have sustainable capacity and a channel that allows us to show games that otherwise would not be available to view anywhere.

Similarly, it also affords us a huge degree of flexibility in the scheduling of games, which should not be underestimated, and the ability to show games that others may have no interest in covering.

However, the positives to being nimble with our communications are not restricted to the GAA operation at Central Level alone or just in the area of live broadcasts. Streaming has revolutionised access to our games at every level in a way that was barely imaginable before the pandemic.

So too has the growth in popularity of our social channels and how our clubs and counties put them to good use to deliver their message directly to members and their host communities instantly.

Engaging GAA audiences on our own channels

The ability to communicate directly with our members remains hugely important to us as an organisation in addition to maintaining the strong relations we have with both traditional and emerging media. Digital growth and the retention of our audiences through engagement is a massive part of that aspiration.

Overall, at national level we grew our social media following by 8.3% in 2023 and responded to what type of content our members and followers want on these channels. Additionally, we soft-launched our Podcast channel which is something we hope to develop in 2024.

Instagram was our fastest growing platform last year with an increase in traffic of 13.1% while our biggest engagement was on Facebook at 5.5%. In total our social media content was viewed 295,459,467 times.

GAA digital channels broadcast the GAA Champion 15 Awards and a GAANOW All-Star Awards Red Carpet Special, in addition to the Championship draws in partnership with GAAGO, adding to our move into non-match and social programming content.

We pulled back the curtain even further in 2023 bringing our audience behind the scenes in a collaboration with the Croke Park pitch team towards the latter stages of the championship, an offering that had over 10.8 million views across Facebook and Instagram.

We introduced co-created posts, carousels and reels in 2023 across Instagram which opened up an avenue to co-share our content with our provincial, county and club social media channels. We produced more social content in 2023 with our video content receiving over 54.3 million hits in 2023.

The 'World Games' social channels were rebranded to 'World GAA' to provide an all-year round platform for GAA World news and activities with the World Games in Derry offering a stand-out highlight.



Amateur status and scrutiny – campaign for respect for amateur players, referees and officials

A heightened presence on social media can of course precipitate unwanted attention as well. The Association has a responsibility to protect players and officials – in as far as we can - from online abuse. We all have an individual responsibility as well not to propagate such material in the first place.

During 2023 we worked with the GPA to run an online campaign towards the end of our senior inter-county championships entitled 'In Their Boots' which was designed to ask people to pause and think before they press 'publish' on critical social media comments about amateurs – be they players, match officials or officers/ administrators.

This is a topic that GAA President Larry McCarthy has referenced regularly over the course of his term.

There is of course an element of holding back the tide in this regard but that doesn't mean we should not call out and challenge some of the abusive and unacceptable behaviour that has stalked the people who make our games happen – namely those directly involved.

These people have a profile because of their involvement in our games but that does not make them fair game for scurrilous commentary, some of it anonymous, and collectively, we as an organisation and individual members have an important role in taking a stance as part of efforts to ensure that it does not become the accepted norm.

The whole issue of responsibility of the platform owners / service providers deserves further detailed discussion but that may be a conversation for another forum involving a wider circle of stakeholders.

INFORMATION TECHNOLOGY

Fundamental to every aspect of the GAA's Strategy is the need to appropriately support volunteers and to reduce the amount of time, and money that clubs spend on administration. Effective use of technology is an important enabler of this goal and the IT Department in Croke Park has been working hard in 2023 to provide IT systems and materials that positively impact volunteers in their roles.

Foireann – The GAA Games Management System

The GAA's Games Management System, Foireann, continues to be a key system for the Association and further significant additional functionality was introduced in 2023. Managing membership at Club level is the mainstay of the system. Over 586,000 members were registered using Foireann last year and over 400,000 transactions processed, with a value of over €46m. The One Club ethos is fostered with Handball, Rounders, LGFA and Camogie Association registrations being managed side by side.

Notable enhancements during 2023 included the completion of a revamped Player Transfer module, while club grant applications and payments, such as Infrastructure Grants and Energy Grants were also catered for. Interestingly, one particular day in August saw a new peak value of €4.7M disbursed to clubs. Functionality also now encompasses the National Club Draw with both the traditional physical ticket sales and online sales supported.

Future enhancements will include the provision of GAAGo and GAA Ticket discounts for GAA Members, completion of the Smart Sliotar App on both iOS and Android, and enhancements to vetting and coach qualification records and integration with the Learning Management System, Tobar.

Cyber Security

The incidence of cyber fraud attempts continued in 2023, posing a significant risk to GAA Units. To help protect us, active monitoring of systems and proactive training regarding cyber risks have been introduced. The best defence against cybercrime, though, is user awareness. All GAA members are encouraged to be vigilant 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

Since the advent of the General Data Protection Regulation (GDPR) in 2018, and the subsequent Irish Data Protection Act, the GAA at all levels has had to adopt measures to govern how personal information is processed by the Association and its members. The GAA's Data Protection Officer has been leading the Association's initiatives to comply with GDPR and has been providing support and assistance to volunteers, clubs, county boards and provincial councils as required.

Relevant documents, including the official GAA membership templates have been amended to include the appropriate Data Protection clauses, online and classroom training have been delivered, information and guidance has been provided through the usual channels and a variety of tools and templates have been developed and made available through the GAA Website and Microsoft Office 365. The initial media focus on GDPR may have passed but it is still very important that all personal information that we hold is managed in compliance with the legislation.

TICKETING

2023 saw ticket sales for inter-county fixtures exceed 2.2 million match tickets sold. This was an increase of over 450k individual tickets or 20% compared with 2022. The expanded All-Ireland Senior Football Championship and Tailteann Cup continued to draw increased numbers of supporters to our games. Indeed the Senior Championships accounted for just over 1.7 million tickets sold and the Allianz National Leagues recorded sales of over 500k units. All tickets were pre-purchased with no match day sales at venues. Let me return to that theme in a moment.

Overall, the 2023 season comprised of some 390 inter-county fixtures, all of which were managed or supported by the GAA Ticket Department in Croke Park, with able expertise of provincial and county colleagues – both staff and voluntary. This is a true team effort. The GAA Ticket Office provided support and infrastructure to the four provinces throughout their championships, both inter-county and club. Following completion of the GAA inter-county season we worked closely with the LGFA and Camogie associations for their respective All-Ireland finals.

The month of July bears highlighting because it was both very challenging and very rewarding. In that single calendar month Croke Park hosted eight Championship match days across five weekends with four match days selling out. Each fixture required meticulous planning and constant communications with the competing counties, and each match day demands multiple members of the GAA Ticketing team onsite to ensure a smooth match day out for our patrons. That month, there were 565,000 tickets sold for GAA fixtures in Croke Park.

I opine elsewhere in this report on the new shape of the GAA inter-county calendar.

Ticketing in 2024 and beyond

The GAA must continue to strive to be innovative and keep the organisation at the forefront of sports ticketing. The volumes and time pressures I indicated above mean we have no alternative but to embrace technology if we are to operate to best effect. So although I know that the 2024 season will bring its pressures it also presents us with the opportunity to innovate and offer new ideas to supporters.

The GAA Season Ticket is well established at this stage, but we plan to expand upon that by introducing new league packages for hurling and football supporters. Two football packages are on sale, a seven-match package, and a five-match package. There are also two hurling packages available, a five-match package and three match packages. These tickets offer substantial savings for supporters wishing to attend the Allianz National League. There will be new Championship packages available for the All-Ireland Football Group stages, Sam Maguire, and Tailteann Cup as well, typically offering supporters three matches for the price of two.

We are also exploring the option of selling discounted tickets or providing earlier ticket access to GAA members. We plan to deploy Foireann to allocate to each club member in the country a unique discount code which can be used when purchasing tickets. This project is currently in its infancy, but we hope to run at least two trials for club members in 2024. Interestingly, I know that a proposal on this theme emerged from Mungret Club AGM in Limerick in recent weeks, so clearly the demand is already there.

We will also be moving to the next iteration of ticket scanning whereby tickets must be transferred or printed. Screen shots will no longer be accepted. This will increase security, reduce the risk of duplicate tickets being circulated and further serve to eliminate the scourge of ticket touting. The first port of call will be Croke Park

before we roll out to other venues over the coming months and years. We are working closely with stadium operations, IT and Ticketmaster on this project.

Where to now for Cash?

For a couple of weeks early in 2023 our gate policy, and specifically cash admittance to games, became a newsworthy story. Somewhat surprisingly I admit, as we have not taken cash at a turnstile for a county match for some 10 years or more now.

The case for advance ticket sales is well established since then. Better event planning, better security, patrons assured of a seat, transparent access to tickets, less burden on volunteers at grounds and so on. Not to mention convenience for the supporter. Ticket sales and attendance bear out the fact that this approach is popular, and it works.

Nevertheless I do understand that online sales are not for everybody. If you wish you can still pay for a ticket in cash at any one of 361 Supervalu or Centra stores, not to mention County Board offices and the traditional club network. In fact 27 counties have such a store within a mile of their ground, tickets for almost every fixture are available and can be purchased right up to throw-in.

Admittedly the demand for cash is modest, but it's one of the biggest cash sales networks in the country. And contrary to some arguments, the origin of concession sales indicates that older supporters are in fact equally comfortable with the online means of buying tickets. Nevertheless the demise of cash sales has been greatly exaggerated. That outlet is still with us and will remain so.



BROADCASTING

The broadcast and content consumption landscape are ever-changing. It is so important that we make best use of our media rights assets.

In the broadcast section of last year's report, I wrote that watching games in 2023 would be very different to what went before. I foresaw this shift not simply because it was the first year of a new media rights cycle but because of the significant strategic decision by the Association to go direct to supporters in the domestic market with an exclusive package of Championship games. What I did not foresee at that time of writing was the volume of public scrutiny that GAAGO's presence in Ireland would garner in the subsequent months.

Despite the challenges, it was a very positive year for the streaming platform, but it is important to evaluate the GAA's broadcast output as a whole.

Managing our media rights is guided by four longstanding principles -

- maximise exposure to our games
- achieve a fair commercial value for our games
- balance the free-to-air vs subscription match ratio
- respect the overarching commitment to the Irish language

In 2023 we achieved all these objectives, and in doing so it is important that we acknowledge the efforts of our official broadcast partners RTÉ, BBC, TG4, GAAGO and multiple national and local radio outlets in enabling us to do so.

2024 Broadcast Highlights

There were over 300 matches broadcast in 2023, 85% of which were carried on free to air channels. This free to air match schedule is double the comparative number that prevailed during the 2017-2022 GAA media rights cycle.

There were more than 50 games shown across the 2023 Allianz Leagues and nearly 80 from the Championship, complimented by highlight offerings on Saturday, Sunday and Monday nights. This coverage, in addition to the output across local club championships (which were broadcast on mainstream TV from 17 different counties in 2023) and other grades ensures meaningful and sustained viewing options throughout the year.

The new playing calendar has undoubtedly squeezed available resources in certain circumstances, but it has also notably facilitated a local club championship window that has seen every County mobilise their own digital streaming options to great esteem. For that, I applaud the efforts of those who make such operations happen.

In terms of notable highlights, I was particularly pleased to see an increased number of Saturday Allianz League games made available on RTÉ, TG4 and the BBC iPlayer (an about-turn from the previous subscription channel rights holder). Like many of you I also enjoyed the return of TG4s "Laochra Gael". Eight memorable episodes in a remarkable 21st series. Positive viewership interest in our Championship matches also continued and culminated in strong audiences for the latter stage All-Ireland semi-finals and finals coverage, as was to be expected.



Most notably, the combined RTÉ and BBC Network (island of Ireland and Britain for the first time ever) football final viewership delivered the most watched Gaelic games broadcast of all time, in no small part due to the evident shift towards web and app viewing among certain GAA cohorts.

BBC's coverage of the football final on their wider network also served our diaspora in Britain very well, helping us deliver a combined audience of over two million for the football showpiece. The hurling final audience peaked at over one million (the highest hurling final audience since 2019) and again showed significant year on year growth in online viewing.

The many challenges facing the GAA and our partners cannot be underestimated or dismissed. The internationalisation of live sport scheduling across contemporary Irish media schedules means that Gaelic games competes in a fiercely intense environment for viewers. This reality is compounded by rising broadcast industry costs year on year, and all within a finite viewership pool.

Global media conglomerates such as Disney, Netflix, Amazon and Sky are all suffering at the hands of widespread illegal streaming, copyright infringement and theft. The official distributors of Gaelic games are no different in this regard as they operate in a market known to over index in piracy and 'dodgy box' usage. This accentuates the convenience of watching our games at home rather than attending our venues and further pressurises our desire to appropriately balance our in-person v broadcast audience split.

The narrative that every game should be broadcast live - whether free to air or otherwise - is simply unrealistic and unfair. This has never been the case. Capacity and scheduling constraints mean that our broadcast partners could not possibly accommodate that. And more pertinently, we simply would not want them to. But in that misconception lay the roots of our travails with GAAGO last year.

GAAGO

I firmly believe that GAAGO is ahead of the curve in the context of what other Irish sporting organisations are offering and represents the logical next step in sports broadcasting. Indeed, whenever the GAA has lead others have often followed but where there is change to convention there will inevitably be resistance in some quarters.

Negative sentiment proved to be an obstacle for GAAGO in 2023 but the platform unquestionably achieved what we set out to do. We increased the number of live games available to our membership (42 exclusive games across 11 weekends, a total three-times that of what a traditional linear TV partner would have otherwise delivered) and for that many were extremely thankful. Membership discounts, clubhouse passes and free passes for care homes were widely acknowledged, as were the very affordable season pass and match bundle options.

The GAAGO match schedule represented a significant production and presentation challenge, but it was delivered upon very successfully. It quickly established its own style and analysis tone, with nearly 20 recently retired players forming part of an extensive analysis team. New on-screen ideas and innovation ultimately helped achieve meaningful viewership figures that make the entity a viable proposition longer-term despite the significant cost centres associated.

I set out some audience figures during a Joint Oireachtas Committee meeting last Summer explaining a spectrum of low-to moderate-to high viewership based on the match profile. This is the nature of subscription streaming services and will, of course, see some higher profile games go behind a paywall. Crucially however this model also allows a light to be shone upon other previously non-broadcast competitions such as the Tailteann Cup.

The pattern of repeat viewers is very encouraging and is another validation that we are delivering on our supporter's demands. However, we will learn from year one and take on board the user feedback gained during a comprehensive engagement survey post Championship. This includes doing our best to mitigate broadband connection challenges, and helping those who are perhaps less digitally skilled where possible. The year ahead will also see content expansion in the form of a new free midweek show, in-game digital highlights and an increase in the number of multi-camera matches. All of which affirms our commitment to deliver for supporters and viewers.

GAAGO's ambition is to promote our games by making otherwise "dark" matches available to view at a very modest price. It has created employment in the local Irish economy, and its growth trajectory is something we should be proud of. The platform delivers self-sufficiency to the GAA and futureproofing in a volatile broadcast world.

GAA YouTube and GAANow

Elsewhere in digital terms GAANOW, the in-game match highlights offering housed on GAA.ie and official social media channels, should also be acknowledged for providing clips to supporters in Ireland and worldwide from 184 games last year. The volume of traffic it attracted again points to the modern-day sports fan's desire for short, snappy and remote access to live content at their fingertips. In addition the GAA Champion 15 award ceremony was streamed live from Croke Park on the official GAA YouTube channel in November.

The fact that hundreds of thousands of fans are choosing digital transmission sources over traditional linear TV in turn validates the Association's own strategy to introduce GAAGO to a greater extent.

Our choice is stark – adapt and lead or be left behind.

I sense that 2024 will be the biggest chapter in GAA broadcast storytelling to date and because of that, I am excited to see what innovation is brought to our screens whilst showcasing the talents of our players between the four white lines.

Designated Free to Air Events

Some sporting events transcend sport altogether. They attract mass appeal audiences and enjoy a national and cultural significance. There is a longstanding statutory stipulation that such events are required to be broadcast on free to air television.

The category includes the Olympic Games, Ireland's games in the Rugby World Cup and Ireland's games in soccer's European and World Cup Final tournaments. In the case of the GAA that category includes, quite understandably, the All-Ireland Senior Football and All-Ireland Senior Hurling Finals.

The Government has recently announced a review of sporting events which are required to be thus categorised, with the specific proposal that the following GAA games be included.

- Both All-Ireland Senior Football Semi-Finals
- Both All-Ireland Senior Hurling Semi-Finals
- All Four All-Ireland Senior Football Quarter-Finals
- Both All-Ireland Senior Hurling Quarter-Finals
- All Four Provincial Football Finals
- Both Provincial Hurling Finals

It's worth noting the fact that barely a couple of dozen games out of our near 400-game season earn any return. Here they are. In point of fact only two of the above games are not free-to-air currently, so the viewer benefit of any change in designation would be marginal. But it would remove our right to negotiate and would have a seriously detrimental impact on our finances and our operations.

We will make a submission on the matter.



HR REFORM

The GAA is volunteer led, of course, but it is essential that we provide the best possible resources and organisation to support that leadership and to deliver and implement to the very highest standard. That demands a skilled, organised and managed workforce. It is vital too that the workforce in turn is valued, motivated and offered development opportunities. In essence, our HR operations need to be structured and managed to the best modern standards as befits any organization of our scale and status. That is a standard that we have not lived up to.

I have used these pages previously to brief you on our need for HR reform and our progress towards that goal. By commissioning an independent review of our arrangements and practices we acknowledged that improvement was needed. The findings of that review were challenging, and implementation has proved equally so as we embark upon reorganisation at national, provincial and county level.

To recap on our targets:

Based on its analysis of GAA structures and ethos, the Mazars Report identified a number of high-level recommendations for the Association, which are broadly grouped into four core areas: -

1. Employment Conditions and Practices
2. Job Descriptions and Structures
3. Reporting Structures and Accountability
4. Skills, Competencies, Learning and Development

A steering team comprised of Central and Provincial staff together with some volunteers was set up to oversee the implementation of the key recommendations from the report.

It was decided to commence the organisation change programme with the Coaching and Games Development group as this employee category comprises of the greatest number of staff and exists in every County.

The newly appointed Head of Organisation Change was given responsibility for leading the change initiatives and a project team drawn from Central Council and Provincial staff was put in place to plan, develop, and implement the organisation-wide project.

Change is a difficult process, and we all have a tendency to find comfort in what we know, even if it's not optimal and nowhere more than in matters relating to people. Not surprisingly our initial steps were tentative, and there was a considerable amount of reassurance required.

I am very encouraged by our achievements in 2023. Progress has been steady, and momentum is building.

A standard organisation chart with defined reporting relationships at County and Provincial level was developed for the Coaching and Games Development group which comprises of some 350 staff. Five employee categories were decided upon, and job descriptions and personnel specifications were developed for each, taking into account the specific requirements of individual Counties.

The management consultancy firm, AON, was commissioned to benchmark the games development roles and to advise on appropriate remuneration. The benchmarking process resulted in a five-point pay scale being put in place for each employee category. Meetings took place with County officers in each County to agree the proposed changes and their financial impact, taking into account central and local funding. There was significant benefit to the process from our engagement with county officers and we are grateful for their contribution and commitment to the process. Finally, all staff were met individually and presented with their revised contracts and salaries, and this was a positive engagement.

A Performance Management programme has been agreed and will be implemented for staff from 2024. The initiative whereby all payroll will be administered by Croke Park is well underway and the process of transitioning all staff to a single employer has begun with prioritised units having already completed that transition seamlessly.

THE GAA IN THE COMMUNITY - HEALTHY CLUBS

Last December saw the publication of a Social Return on Investment (SROI) evaluation of the Irish Life GAA Healthy Clubs Programme which found that the programme delivers a health and wellbeing dividend worth €50m to Irish society.

This is achieved thanks to the tireless efforts of the volunteer Healthy Club officers in the approximately 450 clubs that have been engaged in the programme since 2013, and who contribute 102,292 hours annually to the programme.

This Healthy Clubs SROI report provides much food for thought, and benefits not just our communities, but our volunteers themselves and the Association as a whole. Over 10,000 participants in Healthy Club activities had no previous involvement in the GAA and 78% of respondents said they had a better perception of the GAA having taken part in Healthy Club activities.

A significant number of respondents also stated that the experience prompted them to undertake other activities of value to the GAA. And 92% of people felt that their club had an 'inclusive and welcoming atmosphere' since becoming involved in the programme.

The largest initiatives in the Healthy Club programme remain Ireland Lights Up and the MyLife Steps Challenge. In 2023, over 900 clubs signed up for the popular community walking initiative, which again featured prominently on RTE's Operation Transformation programme. Over 30,000 participants tracked their steps on Irish Life's MyLife app.

It is great to see the continued enthusiasm for this initiative, with hundreds of additional clubs across the three associations applying to join the next phase which will begin in March 2024.

Mental Wellbeing

It is increasingly important that we support the mental as well as physical fitness of our members.

Thus we saw the launch in November 2023 of 'Ahead of the Game', devised by Movember and designed by mental health experts to improve the emotional literacy of teenage athletes, their parents, and their coaches.

We aim to reach 200 clubs and 10,000 participants by the end of May 2024.



DIVERSITY

We continue to work hard to make Gaelic games, and GAA clubs, more accessible and welcoming to everybody regardless of background or ability.

GAA for All

Clubs across the Gaelic games family benefitted in 2023 from €700,000 Sport Ireland 'Sport for All' dormant accounts funding to assist them in making their facilities more accessible to persons with additional needs, upskilling officers and volunteers in diversity and inclusion training, or delivering programmes that respond to the needs of those with disabilities. This funding was timely as more and more clubs seek to ensure that we cater for the needs of a more diverse membership.

The inclusive All-Stars games programme continues to grow significantly and at the competitive end of things our wheelchair athletes once again represented Ireland at an international 'Floorball' tournament in Europe in 2023. Closer to home, Munster won the All-Ireland wheelchair hurling final, hosted by South-Eastern Technical University, Carlow, after a thrilling extra-time encounter with Ulster.

Social Games

Interest in GAA Dads & Lads social football and hurling games increased apace last year, with the total number of registered teams increasing by 70 to reach 200. Several regional blitzes took place while 675 players (representing 20 hurling and 25 football teams) participated in the National Blitz in the National Games Development Centre in Abbottstown in September, where the programmes values of fun and participation were very much to the fore.

Members Young and Old

The popular Youth Forum returned to the GAA calendar in October 2023 with almost 300 young members registering from across the three associations. Their input was sought on a number of pertinent matters, and a report was produced for delivery at GAA Congress 2024.

The GAA Future Leaders programme remains one of the most popular TY programmes in secondary schools in the 26 counties, and over 300 schools registered for the programme at the start of the new school year in September last, returning the programme to pre-pandemic levels.

The Dermot Earley Youth Leadership Initiative (DEYLI) recognition event was held in Croke Park on June 10th (attended by our partners Foróige, University of Galway and the Earley family). A total of 248 young people took part in the DEYLI in 2022/2023 representing 15 clubs, with testimonies from the young leaders about the impact this initiative has on their lives remaining as inspiring as ever.

At the other end of the spectrum, the GAA and Specsavers once again worked together to assist clubs in supporting their older members. Thanks to funding from 27 local Specsavers stores (via a €500 bursary per club) 30 clubs facilitated the attendance of approximately 700 older people at one of their county's Allianz league matches.

Thanks to support from the GAA charity partner ALONE, hundreds of people also attended information events in GAA clubs highlighting the exceptional services ALONE offer older people in their community to support independent living. Some GAA and community members went even further, proving the adage that you don't stop playing because you grow old, you grow old because you stop playing.

Allied to this, countless clubs this year welcomed new members from Ireland's new communities, for the undoubted betterment of the Association and the country.

These areas of Association priority and club development would not have featured in a Congress report 15 years ago, and they reflect the evolving nature of the GAA and highlight the Association's prescience in 2019 in putting into practice our 'Where We All Belong' manifesto.



CLIMATE SUSTAINABILITY

Another topic that would not have featured prominently in Annual Congress Reports of the past is Climate Sustainability. This is not specifically a GAA issue of course, but it is an area where we can demonstrate commitment and leadership and where we can make a positive contribution.

The GAA's open-access online Green Club toolkit was published in December 2022 and a National Green Club Programme was launched in 2023 for delivery in collaboration with the Camogie Association and the Ladies Gaelic Football Association. Modelled on the successful Healthy Club programme, the Green Club programme currently supports approximately 200 clubs (representing all 32 counties) to implement actions to improve their sustainability.

Expert guidance has been documented in the toolkit which is freely accessible at <https://learning.gaa.ie/GreenClub>. Over 50 potential actions for clubs to take are provided as well as case studies of projects undertaken by clubs from across the island.

Regulatory Context and Emerging Norms

Emerging climate and sustainability planning and regulation in Europe and Ireland will affect how the GAA plans and reports its activities and development.

The national Climate Action Plan includes targets and actions that will have an impact on GAA facilities and operations, including building decarbonisation and sustainable transport targets and programmes, with the 'Path to Net Zero' strategy in the Six Counties including similar 2030 and 2050 targets for emissions reductions and a transition to renewable energy. The recently published Local Authority Climate Action Plans in the 26-counties commits local authority support to GAA Green Clubs at local level and also formalises objectives for decarbonisation zones in each local authority, with Gaelic games clubs likely to be involved in each of these decarbonisation zones.

Funding programmes are also being influenced by climate policies and targets. The most recent round of Sports Capital Grant funding included sustainable energy priorities as well as marking for sustainability programmes in sports clubs while GAA clubs are fantastically well represented in Sport NI's Renewable Energy Fund pilot programme. The new LEADER Funding round (2023-2027) includes increased emphasis on environmental and climate action while the current Community Climate Action Fund – which also includes a strand for cross-border collaboration – offers new opportunities for sustainability projects at community level, including for projects led by or involving GAA Clubs.

In the sporting context, the report released in December 2023 by the European Commission's Expert Group on Green Sport encourages national sports policy makers and funders to support sustainability action in sport national governing bodies through leadership, training and funding and to link public funding for sport NGBs to the delivery of sustainability objectives. The EU Green Sport recommendations are heavily included by the UN Sports for Climate Action (S4CA) Framework, a voluntary and increasingly influential programme from sports organisations and venues to commit to climate action targets, including a 50% reduction in greenhouse gas emissions by 2030 and a target of net zero by 2040.

While new policies and directives will entail significant challenges for all sectors and organisations, striving to be more sustainable and to adapt and respond positively to climate change and its challenges aligns very well with our values; in particular community identity and having pride in the places we inhabit, respect not only for each other but the natural environment around us, and teamwork, off the field as well as on. As an Association with a strong governance record, and a burgeoning environmental programme, the GAA is well placed to respond to and, in some cases benefit from, this new regulatory and normative landscape.

Ensuring a Sustainable Future

A Sustainability Strategy will be developed in 2024 to guide our efforts at all levels of the Association. With financial support we intend to expand the Green Club programme through a series of phases to progressively engage the broader network of the Gaelic games family. The successes of the programme to date indicates the potential to mobilise a Gaelic games network including over 3,000 Clubs and 1,700 grounds, through an army of voluntary members, engaging the youth voice, and reaching into communities across the island.

That potential can translate into a significant impact on building awareness and enacting behavioural change for sustainability and climate action, in the process reinforcing the commitment of the Gaelic games associations to our communities and our role in society, while ensuring a sustainable future for our Clubs.

A sustainability strategy will be developed in 2024 to support structures at all levels of the Association and ensure we remain a sporting leader in this important sector.

The GAA is a recognised Sustainable Development Goal Champion on behalf of the Irish Government.



SAFEGUARDING

The importance of child safeguarding and protection in our work is self-evident.

The Code of Behaviour (Underage) and our Child Safeguarding Policy Statement offer comprehensive policy and guidance for Clubs and Counties in observing our statutory obligations and also sets the standard of best practice for our coaches and mentors.

This year we will further strengthen our safeguarding practices by implementing a National Adult & Vulnerable Persons Safeguarding Policy and we will review our Code of Conduct (Adult) which will assist us to provide an even safer environment for all.

Child Safeguarding Risk Assessment and Child Safeguarding Statement

The Child Safeguarding Risk Assessment and Child Safeguarding Statement is a requirement under the Children First Act 2015 in the 26 Counties, and under the Code of Behaviour (Underage) and our own rules in the Six Counties and in Britain.

Each unit must examine all aspects of its operations to establish whether there are any practices or features of the club that might potentially put children at risk of harm. The process is required of us every two years, and 1,610 GAA Units on the island of Ireland and in Britain completed it in April 2023.

Regrettably, a number of Clubs failed to meet the deadline for completion and the National Child Safeguarding Committee, had no option but to impose the safeguarding non-compliance sanction whereby all underage activity in those clubs was suspended.

I fully realise that the assessment process imposes a significant burden, but it is essential. Our Children's Officers depend upon the full support of their Club Executive and/or County Board in order to provide the reassurances that we all need.

Code of Behaviour (Underage)

We are also obliged to review our Code of Behaviour (Underage) as part of the Association's Risk Assessment requirements. This was also undertaken in 2023 and yielded some revisions. The latest version of the Code of Behaviour (Underage) is available on our website.

<https://www.gaa.ie/the-gaa/child-safeguarding-and-protection/code-of-behaviour>

This year a Code of Behaviour Information workshop will be delivered on a County-by-County basis for Club and County Executives. This is a valuable resource and offers further insight into the implementation of the Code within your Club. It will help you to deal with an issue of poor practice should one arise.

International Safeguarding Code

Our international expansion is covered elsewhere in these pages and is undoubtedly a good news story. It brings additional responsibility however, not least in the area of Safeguarding. The National Children's Office is currently working with Australasia GAA on a pilot programme to develop an International Safeguarding Code of Behaviour (Underage). This year the National Children's Office will liaise with the International Boards to assist in the adoption and implementation of the International Code by our units.

INJURY FUND AND INSURANCE / HEALTH AND SAFETY

Our injury fund is a unique and valuable resource for the Association and for our players. We have a responsibility to manage it prudently and effectively to ensure its continued value for the next generation.

I am pleased to report that a positive Injury fund performance in 2023 has given us the scope to introduce a series of rebates and supports. These were recently approved and will be applicable upon renewal in June 2024, and include:

1. A premium rebate of up to 25% for Clubs as part of their 2024 renewal. This rebate will be offered by way of increased % discount or reduced % levy and will be applied to the calculation of the 2024 Injury Fund premium payable by each unit.
2. An increase of €300 to the Injury claim threshold from €5,200 to €5,500 – this will apply to Medical and Dental expenses.
3. An Increase in “Loss of Wages” cover provided to club players of €100 a week from €300 to €400 per week. This increase will be applicable for weeks 2 – 26 as currently covered under the fund.
4. An extension from weeks 5 to 10 under of the “Loss of Wages” “Top Up Cover” applicable to inter-county players.

During the Injury Fund Period of cover June 2022 – May 2023 6,476 claims were reported with a provisioned expected associated cost of €8.3m. Overall claim numbers are down by 766 compared with those reported in the prior year.

Insurance

Whilst the insurance market remains challenging for many businesses including sports governing bodies and clubs, the GAA successfully secured full renewal of all centrally arranged insurance policies this year. The common renewal date was moved to 30/09/2024 to align policies with GAA financial year end.

Our Excess Liability insurance policies were most difficult to secure, with many insurers discontinuing provision of cover for Concussion / Chronic Traumatic Encephalopathy (CTE) for Sports Governing Bodies and clubs.

Such injuries have been highlighted as a far-reaching issue with the potential to produce major financial and safety concerns for sports organisations. There is the real possibility of significant financial exposures. In the UK, our nearest insurance market and common law jurisdiction, the sport of rugby has attracted a lot of attention on this very subject in recent months and is one of the latest sports to face concussion liability litigation with cases also initiated in Ireland against the IRFU.

In cases currently before the courts the Claimants’ solicitors have been arguing that the Sport’s Governing Bodies did not protect their players against the risks caused from concussions. The Insurance market remain concerned and cautious about offering cover for contact sports where many have either withdrawn from writing cover completely or will be applying exclusions on concussion / CTE type injuries. In addition, most markets are changing coverage to move from occurrence to claims made basis. This means you must have cover on the date the claim is made as opposed to when the incident occurred.



A Governing body must be able to demonstrate that they are meeting obligations and raising awareness in this area. Games department initiatives to increase awareness and training in this area for players, coaches, and match officials must be fully supported.

Off the pitch we must remain equally vigilant, and it is notable that two-thirds of our claims arise at fundraising events and during third party use of our properties. The Safe Club Initiative which was completed this year is a valuable part of managing this risk.

Health And Safety

The Safe Club Initiative was conducted in collaboration with our insurance partner Marsh and involved comprehensive audits of GAA Clubs in a number of Counties, with detailed safety reports provided to each individual Club.

A corresponding Safe County Project was launched in November and is currently underway, with Kilkenny's UPMC Nowlan Park serving as a pilot.

In 2023, we trained 1,300 stewards, and additional steward training sessions are scheduled for early 2024. To enhance our training in this area our Stewards instructor training module has been completed with the first delivery completed February 2024.

Further focus on this area in 2024 and beyond is the most controllable means by which we can ensure moderation in the Association's future insurance costs – in terms of both premiums and claims.

LEGACY BILL

It is now nearly 27 years since Seán Brown was callously murdered while closing the Bellaghy Wolfe Tones' complex in South Derry, the kind of job we have all done and without which the GAA as an organisation cannot function.

In many ways the simple and essential task he was doing epitomises the volunteer commitment that fuels our Association.

In the intervening period his family have bravely and admirably staged a campaign seeking justice and the truth about what happened on that awful night. It has been a long road and an agonising process. Even at this late stage they are still stumbling across revelations via Court hearings. Worse still, the decision of the British government to introduce a Legacy Bill means that the inquest process is on a time clock which will run out on May 1.

I write about Seán Brown because he was a highly active and respected member of our Association, a pillar of his community and a valued member of the wider GAA family. I think too of the family of Patsy Kelly from Trillick, and the countless other families who seek the truth and some measure of closure, and who are being thwarted by the decision of the British Government to proceed along this route.

It is a blunt instrument inflicted on people who deserve so much better.

I believe that all right-minded people will offer their unwavering and unequivocal support to the Brown family and the Bellaghy Club for the steadfast and dignified way that they have pursued the truth for more than two and a half decades.

BUÍOCHAS

The Association, and I personally, owe a considerable debt of gratitude to a wide variety of people for the manner in which we were guided successfully through 2023.

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

This particular Congress marks the conclusion of a term for our national committees. To all committee chairs, members and servicing officers I say a sincere thank you. The Association is remarkably fortunate to be able to call upon such a breadth of expertise, all of whom give their time willingly to grow the GAA in their specific sphere.

I thank too JP McManus for his remarkable generosity to the GAA in recent months. His kindness was unprecedented and made a significant difference to clubs all over the country.

Of course this Congress also sees the conclusion of Labhrás Mac Carthaigh's term of office as Uachtarán Chumann Lúthcleas Gael. He made history three years ago when becoming our first Uachtarán to be elected representing a unit outside of Ireland. He certainly did New York proud in providing sterling leadership to the Association as he guided our re-emergence from the pandemic crisis, and he departs safe in the knowledge that the GAA has benefited greatly from his commitment and his tenure.

On a personal note, working with Larry was always a pleasure and a privilege, and I wish both Larry and Barbara every success and good fortune in whatever their future holds.

In acknowledging contributions and giving thanks for the hard work of so many, it is also appropriate that we should pay tribute to those GAA members at national, provincial, county and club level who sadly passed away since our last congress. I extend the deepest sympathies of the Association to all of those who suffered a loss.

CONCLUSION

The year just ended was again a most rewarding one. We are undoubtedly making progress on the things that matter. Enthusiasm for the games is undiminished. The GAA is in a healthy state on and off the field, and we have proved yet again to be a source of community engagement and enjoyment for people young and old, near and far.

I know too that the year ahead will be exciting. We all look forward to welcoming our incoming Uachtarán, Iarlaith Ó Broin, and the renewed energy and ideas that he will herald. Jarlath can be assured of my support, and that of all members, as he embarks upon what I know will be a successful term.

I wish to thank sincerely everybody who gave their time to the GAA in the past year. Your efforts make our Association stronger and make your community a better place.

I know that there are lots of things that we can do better. And as long as we keep challenging ourselves to do that then I am confident that we will get there.

But as much as we are flourishing, we are also fragile. This is a rare thing, and it needs to be minded, protected and valued.

So put your mind to that in 2024. Whatever your role, play your part in making your Association even better. And if you don't yet have a role, then please consider getting involved. We will be so much the better for that, and I hope so too will you.

I hope that the GAA continues to be a source of fulfilment and enjoyment for you in the year ahead and I wish you every success - be that with team, committee, Club or County.

Beirigf bua.





SOMETHING SPECIAL

It's often said that many teams can win All-Irelands, but it takes a special one to win more than one – or specifically back-to-backs.

Who would argue?

What that says about the current Limerick hurling team we have the privilege of watching is not something that will preoccupy their thinking as the 2024 season revs up but there is no doubting that we are witnessing something special as far as the game of hurling is concerned.

Any look back on 2023 falls into the 'plus ça change' category.

A green shadow continues to loom large over the hurling landscape and for those looking for respite the bad news is that it may prove to be in short supply.

In any future or long-term analysis of this team's contribution to the game, the GAA as a whole and the very evident feel-good factor they've generated in their own county, the exploits of the group led by John Kiely is sure to rank alongside anything achieved by anyone, ever.

It's not just the swashbuckling brilliance, time and time again, on the biggest days in the calendar but it's the consistency and panache underpinned by an insatiable hunger from a group of players and coaches who have claimed every accolade the game has to offer multiple times over.

Further still, their starting point deserves scrutiny harking back to a time 'B.K.' – before Kiely.





Another popular assertion in Gaelic games and sport in general is that every now and then a once in a generation group comes along in a given county.

While that may be a truism, seldom do teams like that come from a place as far off the competing pack as Limerick did or crucially remain at the zenith for a period as long as this.

It almost defies comprehension.

To end a barren spell in 2018 that had stretched back to 1973 was a feat and the emotional outpouring that accompanied it spoke of the pain and final heartache the county had endured on so many occasions.

To add four consecutive additional wins since the 2019 blip is a mind-boggling achievement that leaves us all to ponder what we would be grappling with if they had not slipped against Kilkenny in that '19 semi-final?

It's a scary prospect and while a win that day would have guaranteed nothing in a possible final appearance, the idea of them hitting the road this year in pursuit of a possible seventh crown in-a-row, rails against logical thinking.

Last year had Limerick green running through it from start to finish and while it wasn't all plain sailing – most notably in the Munster Championship – it's hard to get away from the thinking that the white heat of that cauldron, steeled them for what was to come in a way few other things could have.

Of course, before the Treaty juggernaut gathered momentum there were All-Ireland Club titles to be won and they found homes in Ballygiblin (Junior), Monaleen (Intermediate) and Shamrocks Ballyhale (senior) on Croke Park days to savour for our Clubs and the organisation as a whole.

The defending All-Ireland champions signalled their intent with a strong league showing that earned them a final spot on a day in Cork when they had too much to spare for a Kilkenny team they would cross swords with again later in the year.



Offaly (Division 2A), Meath (Division 2B), Roscommon (Division 3A) and Cavan (Division 3B) would also claim league honours.

While the usual bleeding of new players pockmarked the league, there were hints in various quarters about what might follow in the summer months.

Westmeath, Dublin, and Antrim all showed flashes of hope and promise that left Wexford answering some difficult questions before the conclusion of the group.

It was however Galway and Kilkenny who led the charge topping the table before a Cillian Buckley inspired snatch and grab raid landed the Cats the title on provincial final day.

Munster excelled and then some.

Game after game generated incredible drama and excitement and no little quality hurling as some of the game's heavyweights slogged it out to avoid the trapdoor and an early end to hard ground inter-county hurling.

The games involving Clare v Tipperary, Limerick v Clare, Cork v Tipperary, Cork v Clare, Tipperary v Limerick – not to mention the final day jousts involving Tipperary v Waterford and Limerick v Cork – were spellbinding affairs with scores aplenty and colour on tap at the various venues around the southern province.

That we ended with Limerick and Clare in the provincial decider disappointed no one and that state of satisfaction was not threatened by another epic clash on the Ennis Road – one edged by Limerick by a single point in a game that coughed up 47 scores.

Before the Munster and Leinster finals, the other national hurling honours had been claimed by Monaghan (Lory Meagher Cup), Wicklow (Nickey Rackard Cup), Meath (Christy Ring Cup) and Carlow who edged Offaly in a Joe McDonagh Cup thriller at Croke Park. Dublin halted Carlow's march in the preliminary quarter-final with Tipperary accounting for Offaly on the other side.



When Galway beat Tipperary and Clare bounced back to gain the upper hand over Dublin in the quarter-finals, the last four pairings were confirmed with Limerick facing Henry Shefflin's team and the Banner County renewing their rivalry with Kilkenny.

In what has become a weekend festival of hurling, first blood went to Limerick who trailed by six points after 25 minutes against a determined Galway challenge.

A productive 10-minute spell in the run up to the break closed the gap to the minimum before a Limerick takeover in the second period fuelled by Aaron Gillane saw them run out winners with nine points to spare. The Sunday semi-final offered up no less drama.

Clare's cautious approach saw them trail by five points at the interval, but the second half proved to be a different story as they pushed up on Kilkenny and seized the momentum roaring back into the contest. Eoin Cody once again intervened though rifling to the net after TJ Reid pounced on a loose ball.

Nonetheless there were further twists in store.

An exquisite Shane O'Donnell goal threw the game back into the melting pot before Peter Duggan drew the save of the year from Kilkenny goalkeeper Eoin Murphy to settle the contest and confirm the same final pairing for the second consecutive year.

Before the destination of the senior title was confirmed, Cork beat Offaly to claim U20 honours and Clare held off Galway to win the Minor title.

And so, the nation's collective gaze was thrown towards Croke Park on the second last weekend in July as Kilkenny set out to avenge their defeat of 12 months earlier and deny four in-a-row chasing Limerick a place at the game's top table.

Another tour de force – primarily delivered in the second half – meant they were not to be denied. An early Eoin Cody goal injected life into the Kilkenny challenge and a resilient first-half display saw them go in 1-9 to 0-9 up at the midway point.

However, it didn't take long for Limerick to address any of the doubters on the resumption of the second period.



Despite the concession of a Paddy Deegan goal on 42 minutes the statistics for the second half were stark casting a positive light on Limerick's reaction to their low key first-half form.

Without goaling on the day, they still managed to record a nine-point winning margin outscoring their opposition after the break by 0-21 to 1-6 – with those 21 points coming from 26 chances thanks to the accuracy of players such as Diarmaid Byrnes, Peter Casey and Aaron Gillane who led for them in the scoring stakes.

For Limerick it was a season that ebbed and flowed. Crucially it soared when it mattered most, coming down the final stretch of the entire season.

Their success in navigating the Munster wobbles – the sternest tests they received – that left them contemplating an exit at one stage, steeled them for the return to the national arena.

No one can doubt their pedigree.

Another target looms large in their cross hairs in the months ahead and while their place in history is long since secured, claiming another All-Ireland title in 2024 would put clear light between them and the remainder of teams already resident in the pantheon of hurling greatness.



DUBLIN'S RARE AUL' TIMES ARE ALIVE ALIVE O!

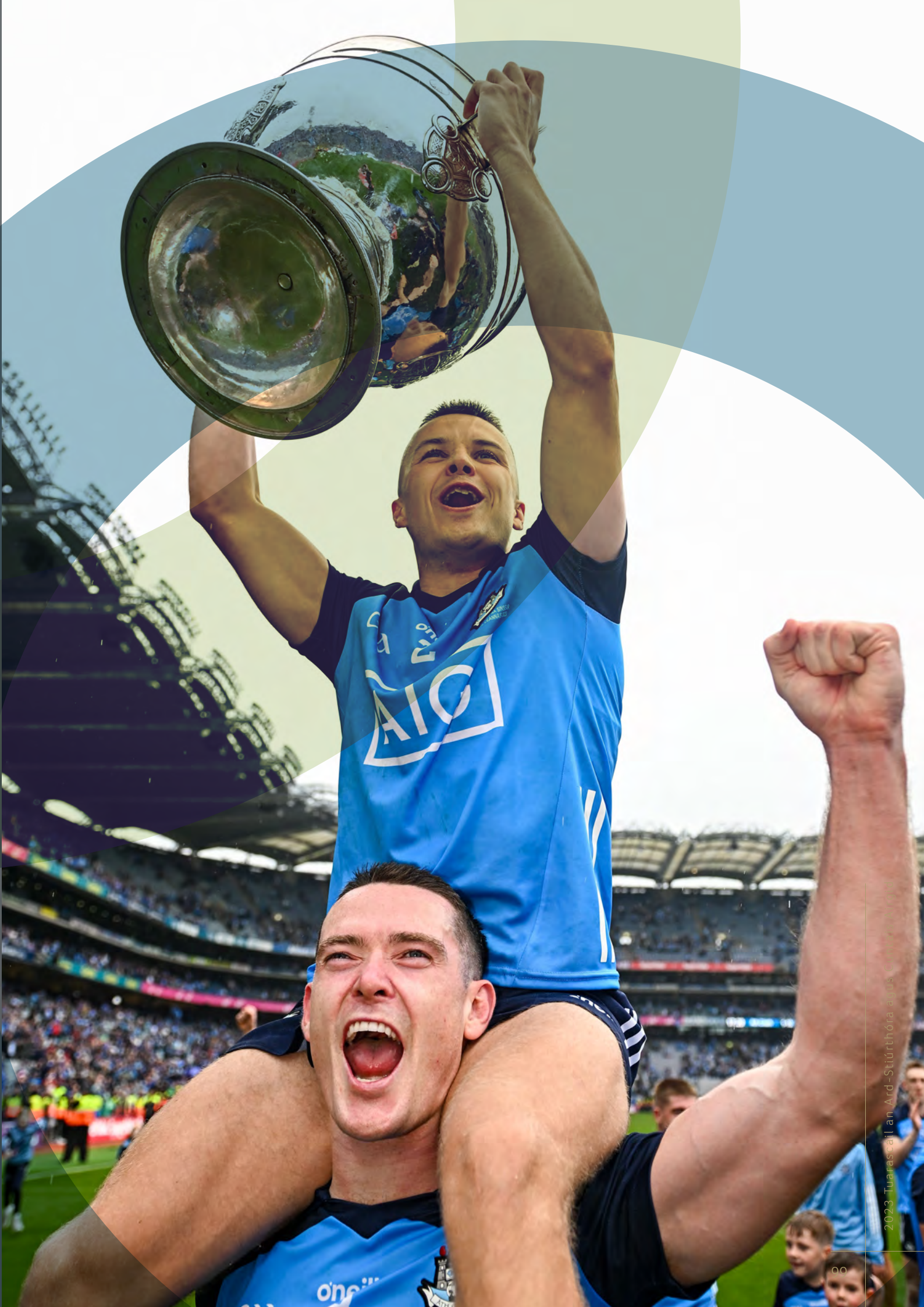
Standing there, set apart as a band of brothers within an army of victors, their three individual jersey numbers totaled up to the number that was now on everyone's lips – Nine.

Maybe Dessie Farrell had intentionally given this nod to the sporting gods when assembling his forces. Regardless, as they soaked up the adulation of Croke Park on All-Ireland final day there was a perfect symmetry to the positioning numbers of Stephen Cluxton (1), Mick Fitzsimons (3) and James McCarthy (5) who had now moved to the realm of GAA immortality by winning nine All-Ireland senior football medals.

Each playing an integral part in Dublin's Sam Maguire triumph – their ascension into the statistical heavens was the crowning glory to a football championship that did not disappoint.

Billed as one of the most open championships in years, the fact it finished with the game's most storied final pairing does not come close to giving us the narrative of the 2023 football year.





Thanks to the arrival of new group stages in the Sam Maguire and Tailteann Cups – championship football was now going to be directly influenced by events in the Allianz Leagues. Ever since the move to the calendar year in the new millennium, the Allianz Leagues have been ultra dependable in producing highlights as evenly matched teams went toe-to-toe. By now putting a championship price on the first 16 teams in Divisions 1 and 2 for the Sam Maguire it put the stakes up even higher.

As events unfolded, we wouldn't have to wait long to see the new world in action.

Allianz Division 3 and 4 teams were Tailteann Cup bound – unless they reached their provincial final. Fate decreed that this would be the case in Connacht where the draw put the top table heavyweights on the same side and opened the door for new contenders.

It meant that the bottom teams in Division 2 could not now be guaranteed a place in Sam Maguire and added a whole new frenzy to the exchanges with teams finishing seven and eighth in Division 2 relegated and playing Tailteann if their provincial campaigns did not bear fruit and now it meant that the team in sixth place in Division 2 was vulnerable because of the new format.

The heroics of Colm Collins and Clare in toppling Cork and Limerick to reach a Munster final meant that Meath were in danger and when they were deservedly turned over by Offaly in the Leinster Championship it put the Royals into Tailteann territory.

Having suffered the shock of the sudden passing of their manager Liam Kearns earlier in the year, Offaly's victory over Meath gave them a pathway to a Leinster final but it was emphatically blocked by a Louth team enjoying their own memorable journey and who would be rewarded with a rare big provincial final day out against Dublin at Croke Park.

Mayo had thundered into the season with new manager Kevin McStay setting an impressive standard and wins over the previous year's All-Ireland champions in Tyrone and Kerry setting them cruising to an Allianz Division 1 final where they had too much for neighbours Galway which gave Mayo fans no shortage of extra optimism for summer.



In Division 2, Dublin gained revenge for an earlier regulation-round defeat to Derry in Celtic Park by seeing off the Oak Leaf County. Cavan had too much for Fermanagh in the Division 3 decider, while Sligo saw off Wicklow in the Division 4 finale.

After the soaring high of the Croke Park triumph in the Allianz League final, Mayo were brought shuddering to a halt in Connacht by a Roscommon team who would win no shortage of admirers over the season. But although Galway would pull clear of everyone to capture the Nestor Cup again, the big story out west was the Saturday night success enjoyed by New York in their penalty shoot-out victory over Leitrim.

History was made at Gaelic Park in the Bronx when US native Mikey Brosnan drilled home his spot kick to give New York their first Connacht Championship success since entering in 1999.

Last but not by any means least in the provincial championships, Ulster was again enthralling. A Derry team who in 2022 had won their first Anglo Celt title since 1998, grew into the favourites tag as they reached the Ulster final and had goalkeeper Odhran Lynch to thank as he saved three penalties as they defeated a rising Armagh 3-1 in a shoot-out.

The argument for the new group stage system for the last 16 was that promoting three from each group kept teams playing to the end and avoiding dreaded 'dead-rubber' assignments. The new format road tested this point perfectly when on the last day of the new group stages every one of the teams in Sam Maguire except for Clare had something to play for.

Within that was the reality of last-minute nerve-jangling tension as late scoring chances for Galway, Mayo, Westmeath and Kildare had final placings on a knife edge.

At every opportunity Kerry talisman David Clifford was showing why he was the runaway choice for footballer of the year the previous summer. Even when he was being double and triple marked, he had moments like his 'no look, over the shoulder pass' to set up Seán O'Shea's goal against Tyrone in the quarter-final to woo the crowds and stun his markers.

Armagh would have their hearts broken again by Lady Luck – this time losing a penalty shoot-out to a



Monaghan team past master's at upsetting the odds. Derry made hard work of seeing off Cork and Dublin produced a trademark second-half storm to blitz Mayo.

Traditionalists suggested it would be a Dublin-Kerry final at that stage – but only after both teams stared down the barrel of defeat against Monaghan and Derry – the Ulster champions in particular forcing Kerry to dig deep to find a way to hang onto their crown. In the other semi-final Monaghan refused to just make up the numbers and had the Dubs on edge before their experienced campaigners righted the ship.

The Tailteann Cup built on its excellent debut when Westmeath took the inaugural title in 2022 and flew the flag impressively with their exploits in the Sam Maguire championship – part of the spoils of the Tailteann success. Now with more games in a group stage, the football was again predominantly evenly matched and resulted in Down and Meath qualifying for the final with the Royals producing a storming second half to claim the cup after Meath had narrowly seen off Antrim in their semi-final with Down easily accounting for Laois in their last four assignment.

Ever since their storied clash in the 1955 All-Ireland final which required rail authorities in Britain to put on extra trains to get emigrants up to Holyhead and home for the drama, All-Ireland finals between Dublin and Kerry have been seen as something special.

The last kick of the game drama that in 2022 had seen Seán O'Shea and Kerry at long last end Dublin's championship hold over them stretching back to the 2011 final had the Kingdom confident about two in-a-row.

But Dublin, returning to the final after a two-year absence, were all about the comeback. The return of sharpshooter Paul Mannion and flying wing back Jack McCaffrey from self-imposed exiles had more than bolstered Dessie Farrell's options; and had reinstated the steel that had looked structurally unsound previously. Farrell had also played his ultimate trump card in coaxing Stephen Cluxton out of retirement as the final coup de grace.

The GAA's first centurion in championship appearances, the Parnell's goalkeeper incredibly picked up where he had left off previously on the night when Dublin had then won a sixth title in-a-row.



Of all of Kerry's haul of accolades, having produced the quintet of legends who captured a then record eighth All-Ireland in 1986 was a prized possession.

But Cluxton, Fitzsimons and McCarthy eclipsed that by each playing their own integral part in a final push that gave Dessie Farrell his second Sam Maguire success as manager.

When David Clifford produced a mesmerising endline pass to set up Paul Geaney to blast a first half goal it gave Kerry the advantage in what had been a tense and tactical opening.

But great teams find a way. While Kerry managed to put the shackles on key dangermen like Cormac Costello and Con O'Callaghan, Mick Fitzsimons was doing enough to keep the pressure on Clifford at boiling point while Cluxton gave a master class on restarts linking with Brian Howard and McCarthy was part of a rearguard action that was keeping the Kingdom tide at bay.

Brian Fenton was back to his best in midfield and when it was needed, they had crucial attacking contributions from Colm Basquel and Paddy Small to land the decisive blows in a 1-15 to 1-13 victory.

There was joy in Kildare at their EirGrid U20 All-Ireland title and an Electric Ireland All-Ireland minor triumph for Derry also adding to the memorable moments of last season.

But ultimately it was about the number nine and the ability of the Dubs to write another chapter in their incredible rare aul' times.





Amritha Bhu

TICKET ALLOCATION BREAKDOWN

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





WELCOME TO CROKE PARK
HOME OF THE GAA

Cumann Lúthchleas Gael

Annual Reports and Financial Statements

Year Ended 30 September 2023



WELCOME TO CROKE PARK
HOME OF THE GAA

LEATHER TASH

Ráitis Airgeadais

For Year Ended 30 September 2023

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CENTRAL COUNCIL FINANCES IN 2023

TUARASCÁIL AN STIÚRTHÓRA AIRGEADAIS

Central Council consolidated surplus - €6.5m (2022: €6.0m)

A €6.5m consolidated surplus represents a very positive and solid result for the Association for the financial year to 30 September 2023. This result was in line with full year forecasts and estimates and has been delivered under three main headings:

Cumann Lúthchleas Gael (CLG)	€0.3m
GAA Injury Benefit Fund	€3.0m
Páirc an Chrócaigh (PCT)	€3.2m
Total	<u>€6.5m</u>

Cumann Lúthchleas Gael (CLG)

The CLG entity surplus of €300k (2022: €3.7m) incorporates all the on-field playing activities of the Association and also includes the Insurance Fund, GAA Museum, GAA Handball, and some smaller affiliated units. This modest surplus represents a more traditional breakeven result, with the majority of our games-related incomes (ticket revenues, commercial income and Croke Park distribution) being fully utilised to run the Association.

The three pillar areas of central funding supports are:

1. Teams and County - Match Day supports, Venue rental, and Player expenses.
2. Grant Funding – Coaching & Games, Club and County Infrastructure.
3. People – The Croke Park staff that assist and support the wider volunteer membership.

It is envisaged that 2024 will see a return to a more conservative reserve policy. The retention of a greater share of income generated will allow for future strategic planning and the wider financial requirements that full integration with The LGFA and The Camogie Associations will bring.

GAA Injury Benefit Fund

The GAA's Injury Benefit Fund recorded a surplus of €3m for the current year. This surplus is ringfenced and can only be used to support injury costs for injuries incurred during matches and supervised training. It has built on last year's surplus of €1.9m following a further full review of older injury claims and a release of claim provisions that did not fully reach their provided amount. As part of the injury funds ongoing management, Coiste Bainistíochta has given its approval for:

1. A premium rebate of up to 25% per club in 2024. This rebate will see club premiums reduce by over €1.3m next year.
2. The "Player Injury expense" threshold will increase from €5,200 to €5,500.
3. "Loss of Wages" cover levels will increase for all players by €100 per week.

These scheme adjustments will become effective from 1 June 2024 and are expected to reallocate up to €2m from the Injury fund reserve.

Páirc an Chrócaigh – (PCT)

The Croke Park Stadium group of companies delivered a €3.2m surplus for the year (2022: €0.3m). This surplus is after a distribution to Cumann Lúthchleas Gael of €15m (2022: €17m).

Match day stadium rental, suite and premium level facilities, conference centre activity, property and hotel rental revenues have all contributed to this strong 2023 result. The final tranche of the Clonliffe College purchase and onward land sale was completed during the year, resulting in an exceptional profit after tax of €6.5m in the stadium's books. This three-year phased transaction has seen the Association acquire eleven acres of prime open green space, ten of which will be set aside for much-needed club playing pitches in the Dublin 3 area with one acre allocated for a new hotel.

During the year the Croke Park Stadium board took professional advice and have reassessed the current and historical accounting treatment of the Croke Park Hotel. This has resulted in the hotel's restatement in the current and prior accounts to a fair value open market valuation. This accounting adjustment has also seen the hotel reclassified on the Balance Sheet as an "Investment property".

This change in accounting policy (under FRS 102) has required the 2022 CLG Consolidated and PCT financial statements to be restated with the resultant fair value movements applied to both sets of prior year financial statements. The net impact of this change has seen the Balance Sheet strengthened by €23.8m in the restated numbers.

The current year impact of this policy change has seen a €2.7m fair value reduction booked to the Statement of Income and Retained Earnings, reflecting a weaker global and economic outlook and continued higher interest rate expectation. This unpredictable and annual valuation process being a downside to this change of policy.

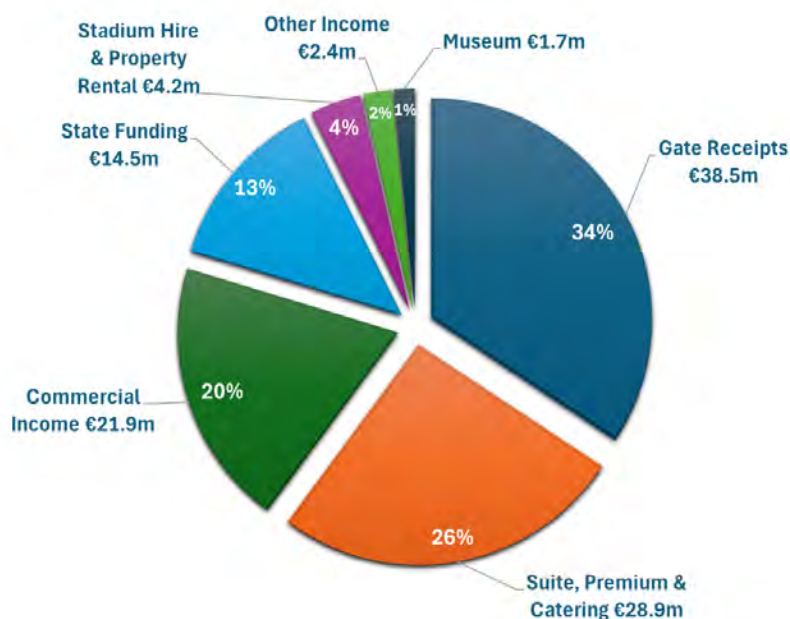
It remains the strong view of both Coiste Bainistíochta and the Croke Park stadium board's that the hotel is held for its passive income generation and is not intended to be sold in the future.

Analysis of income

Revenues for the year were €112m (2022: €128m). This represents a decrease of 13% on the prior year. The primary sources of income in 2023 were:

- Gate receipts of €38.5m (2022: €33.5m) represents an increase of €5.0m (15%) on the prior period. 2023 gate income grew during the year with strong attendance levels at the Allianz Leagues and All-Ireland Football Championships. 2023 saw the first full year of the revised All-Ireland and Tailteann Cup Football Championship group stage fixture format with over 40 additional games held over the summer months. Attendance levels at these new games were modest, with increases expected in 2024 as the format becomes more established.
- Croke Park Suite, Premium and Catering revenues at €28.9m (2022: €33.2m) have decreased by €4.3m, down 13% on last year. There remains continued and very strong demand for Premium and Suite level occupancy on match days with these offerings being fully sold out and delivering an increased revenue of €1.8m from this sector. The major decrease being attributable to the effect of no concert activity during 2023 compared to seven concerts and related food and beverage revenues in 2022.
- Commercial Income at €21.9m (2022: €27.2m) has decreased by €5.3m or 19%. 2023 saw a new round of media rights contracts with two key media players leaving the GAA market. Despite this setback the GAA brand remains very strong and in demand across the marketplace. A further positive development was the solid performance of GAAGO as it stepped into the domestic Irish media rights space for the first time.
- Combined State Funding of €14.5m was received in 2023, a decrease of €7.0m on the 2022 grants. The 2023 funding reflects the residual elements of the phased-out Covid support received last year under the Government's Resilience Programme for Sport and a new energy support grant fund with €4.8m received and allocated from this fund directly to clubs, counties, and stadia to assist with their rising energy costs.
- Other income at €6.6m represents recurring income from property rental, the GAA Museum, interest income along with Foireann membership registrations.
- Stadium hire at €1.6m (2022: €6.2m) represents stadium rental to provincial councils for their matches. The comparable 2022 number of €6.2m also contained venue rental for a number of concerts.

SOURCES OF REVENUE 2023



Summary of Revenues	Schedule	2023 €	2022 €
Gate receipts	A	38,451,017	33,476,354
Suite, premium and catering		28,912,330	33,169,373
Commercial income	B	21,948,604	27,167,711
State funding	C	14,545,077	21,555,984
Stadium hire		1,579,263	6,198,412
Property Rental Income	D	2,587,212	2,232,274
Museum	D	1,671,268	1,252,889
Other Income	D	2,360,956	3,424,200
TOTAL REVENUE		112,055,727	128,477,197

* A further breakdown of these revenue lines are included in the referenced Schedules to the Financial Statements on pages 166 to 169.

Analysis of Expenditure and Indirect Costs

All expenditure lines experienced inflationary pressures during the year, primarily among these were the direct match day venue costs, and the related media and sponsorship activation costs at €10.6m (2022: €9.1m). The additional forty All-Ireland Championship and Tailteann Cup match days being a major factor in this increase as well.

Staffing levels increased at headquarters to support the roll out of the new coaching and games programme along with enhanced volunteer, county administration, IT, HR and financial support personnel recruited to assist units in the day-to-day management of their county and club affairs.

Marketing, Communications and IT cost lines all saw increases as part of the launch of the new 2023 League and Championship campaigns and the introduction of new IT technologies.

Grant Funding activities to Units

Games Development and Player Welfare €23m (2022: €23.4m)

The GAA's new four-year coaching and games funding model was rolled out during the year with initial funding distribution challenges. A key challenge identified by counties under the new scheme is that the majority share of the increased grant funding is predicated on a new minimum requirement of 35% local contribution towards each approved coaching officer role. This has resulted in a year one grant underspend of €2.8m with most counties not being able to fully draw down their new funding allocation. CLG remains committed to investing a minimum of €12m per annum into coaching and games over a four-year period and all counties will be permitted to carry forward any unused grant funding for future use.

Combined spend on Player Welfare was €7.2m with €2.8m (2022: €3.6m) payable directly to the GPA under the GAA/GPA protocol agreement. The reduction of €800k directly correlates to the reduced commercial income generated during the year.

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

Spending on our International units and their games development programmes has continued to increase with over €1.8m (2022: €1.4m) now invested in our overseas units and a clear commitment to support Gaelic games and our diaspora abroad. The undoubted highlight in 2023 being the hosting of the GAA World games in Derry and its showcase of all that is good about our games. The event hosted 93 teams and over 2,000 players from 31 countries around the world.

Distribution to GAA Units €19.7m (2022: €13.5m)

Match day team grants, player mileage and nutrition support total €6.9m and have increased from €5.1m last year. The increase representing the extended number of 2023 All-Ireland Championship and Tailteann Cup games along with the related player mileage, travel, and nutritional supports.

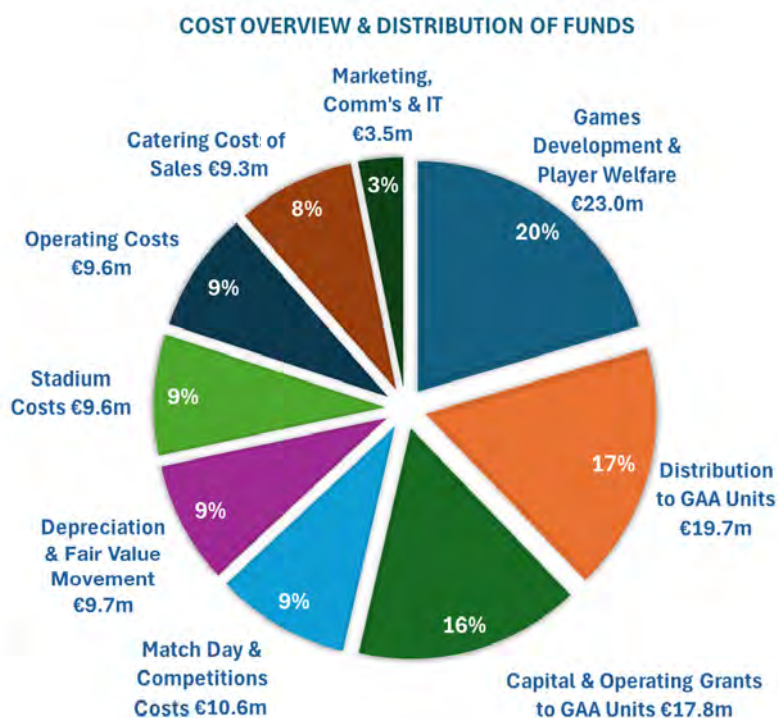
Annual county distributions of €215k now include the previously separate administration grant, these grants combined with provincial council championship grants and operational support grants for our overseas units totalled €8.5m (2022: €5.2m) for the year.

The annual league and its related pool distribution scheme saw €4.2m allocated directly back to counties from the Allianz leagues (2022: €3.1m). Strong attendance levels combined with a modest admission price increase being the drivers of this year-on-year increase.

Capital and Operating Grants €17.8m (2022: €33.4m)

A total of €12.5m has been allocated to infrastructure and capital projects during the year, with €8.5m of this in support of 25 separate county ground and training centre projects and €4m allocated directly to club infrastructure projects. Larger project grant awards included in these numbers were to support new training centre developments in Longford and Down, along with county ground upgrade grants for St Conleth’s Park in Kildare and Semple Stadium in Tipperary.

Operating grants of €5.3m include the first round of Sport Ireland energy support grants payable to clubs of €2.9m. Other recurring annual grants are payable to the GAA Museum and our sister Associations, annual funding support for the National Handball Centre, along with grants payable to counties and provinces to support their accounting and administration functions.



Balance Sheet

Cumann Lúthchleas Gael holds consolidated net assets of €149.8m (2022: €143.2m) at the financial year end. Cash reserves total €57.7m and these are combined with €72.2m held in fixed interest government bonds to give a solid liquidity position. A total of €45.4m (2022: €43.6m) is owed to CLG from GAA units at the year end, with €34.6m (2022: €34m) of this amount falling due for payment in greater than one year.

Funds held on deposit and repayable to GAA units are €52.1m (2022: €43.1m). These funds accrue interest at a rate of 1.9% per annum. The increased level of deposits has again facilitated the rolling commitment to reopen the Club Loan Development Scheme in December and January each year.

Capital grants provided for and awaiting drawdown on the balance sheet for approved infrastructure projects amount to €24.8m (2022: €23m). Key projects with grant approval include Casement Park, St Conleth's Park, Gaelic Park New York, Páirc Tailteann along with projects in Longford, Down and Semple Stadium.

Croke Park Stadium will undergo a programme of major refurbishment works in 2024 and will see an investment of €15m to enhance stadium infrastructure. Scheduled works include the replacement of all match day public level seating along with the upgrade and redesign of the Premium and Suite level in the Cusack Stand. The former handball centre at the Hill 16 entrance will be demolished and replaced with improved disability parking facilities along with the installation of new rainwater harvesting tanks. The stadium is mindful of its obligations to embrace all its new development projects with a clear responsibility to reducing climate change.

Work is scheduled to commence during 2024 on a new hotel on part of the land retained from the Clonliffe College site acquisition.

Future Surpluses and Balance Sheet Reserves

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

In this regard Coiste Bainistíochta at a consolidation level has approved the retention and transfer of the retained surplus of €6.5m onto the Balance Sheet at the year-end.

The wider Association Surplus including Provincial and County €10.9m (2022: €17.3m)

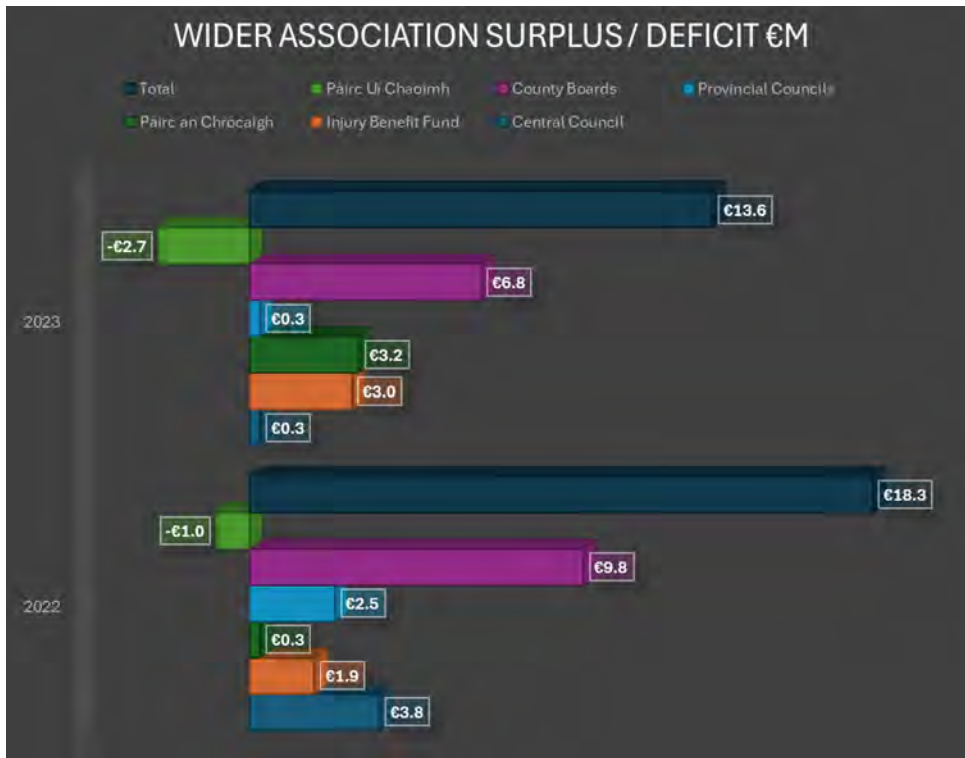
County and Provincial results which are reported independently of the above numbers have returned a positive financial position in 2023. The collective 33 county boards (including London GAA) have recorded a surplus of €6.8m (2022: €9.8m). A decrease of €3m being directly attributable to ever-rising inter-county team costs. Six counties posted deficits during the year totaling (€900k) down from the (€1.4m) deficit posted by ten counties in 2022.

The four provincial councils reported a combined surplus of €300k (2022: €2.5m). Strong provincial championship gate receipts have facilitated the provision and allocation of increased capital grants to County units resulting in the overall reduced surplus year on year.

Separately the Páirc Uí Chaoimh Stadium (PUC) company posted a large deficit of (€2.7m) (2022: (€970k)) in 2023 and remains fully reliant on long-term financial support and commitments from Central Council. Securing Páirc Uí Chaoimh naming rights is a very welcome development and I believe the correct compromise has been achieved as the stadium strives to secure independent ways to manage its debt burden and at the same time respecting the tradition and history of the highly respected Ó Caoimh name.

In overall terms, 2023 has delivered a combined surplus at Central Council, Provincial, County and including PUC of €10.9m (2022: €17.3m)*** and highlights the continued and general financial good health of most of our units. As with all challenges we face, CLG will continue to work with those units struggling to keep pace, with the continued objective to deliver success for all, both on and off the field.

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



Attendances and Competition Gate Receipts

Just shy of 1.7m (2022: 1.4m) spectators attended 403 games run under the auspices of Central Council during the year. The new “Round Robin” Tailteann Cup and All-Ireland group phases arrived hot on the heels of the provincial championships and were greeted initially with a sense of low expectation only to conclude on “Match Day Three” with multiple last gasp scores and missed frees delivering the joy and heartache that only Championship can really deliver.

There were four full houses in Croke Park, a football quarter and semi-final, along with the two All-Ireland finals. There were again calls for the reintroduction of replays following the Monaghan v Armagh football championship quarter final that could only be settled by penalty kicks. Armagh losing out by the narrowest of margins for a second year in-a-row – any such proposal would have strong sporting merit. That said, we should continue to give the new split season model its full three-year trial before making definite judgements.

	Sam Maguire	Liam MacCarthy	Allianz Football League	Allianz Hurling League	Tailteann Cup	Other Competitions	Total
Games	35	7	116	103	35	107	403
Attendance	564,398	239,352	458,773	215,646	54,932	164,677	1,697,778
Avg. Attendance	16,126	34,193	3,955	2,094	1,569	1,539	4,213
Gate Receipts €	18,180,155	10,949,152	4,842,789	2,256,514	563,606	1,658,801	38,451,017

Next Year

Integration

The clear endorsement given by the wider GAA membership in support of the GAA's full integration with the Camogie Association and LGFA is a positive statement of intent. It brings with it a level of expectation that will no doubt prove challenging, but one that we should all embrace.

Additional playing pitches, more dressing rooms and improved clubhouse facilities will be required along with a level playing field when it comes to the inter-county game. Each demand on their own is not an insurmountable challenge but their number and volume across two and half thousand club units will require time, effort and energy and a serious level of investment.

The message for today is that the three Associations have begun planning for change. CLG have committed a significant level of financial support in 2024 to both our Sister Associations in the delivery of their new player charters. Significant Government support will be required to deliver full integration to the ambitious and high standards we always pride ourselves on.

Inter-county Team Costs

Inter-county team costs have been a continuous topic of debate within the GAA for the past 20 years, and a spend of just under €40m in 2023 will not dampen this discussion. The nature of the new Championship and Tailteann Cup format has extended most inter-county teams' season by up to five weeks. This single change has accounted for a portion of the current year's increase. Expanding backroom teams and inflationary pressures are the significant other part. Traditionally counties spend between 40% - 45% of their income funding their inter-county teams. This percentage holds broadly consistent from 2013 to 2023 in most counties. There is no disputing the clear need to challenge the current scale of spending that goes into running Inter-county teams but there are a number of other key elements that need to be included in this debate. At the top of this list should be the impact, pressure and scale that these costs place on overworked volunteers in every county.

Key challenges with Inter-county Team Costs

1. The unsustainable demands that inter-county Team fundraising places on volunteers.
2. An agreed mechanism to compensate for the reduced sponsorship and fundraising opportunities in less populated counties.
3. The real threat that counties may withdraw from competition due to costs associated with their perceived weaker teams.
4. How to manage the increased costs of team catering, travel, and hotel accommodation and balance this with the demands of correct player welfare.
5. Managing underage teams and development squad expectations in line with Senior teams.

From a CLG perspective the majority of match day team grants, and player expense supports will remain unchanged for 2024. While this may not be seen as a progressive or helpful move by counties it is a statement of intent that central budgeting for additional spend on our inter-county game will be limited and controlled where possible.

Gates Receipts and Ticketing

Our primary income line continues to be our Gate Receipts. Championship ticket prices have remained unchanged for the past five years and are scheduled for review in advance of the upcoming 2024 campaign. Any proposed adjustments will be measured and moderate. League admission prices have increased marginally but have only returned to 2019 match day levels. Children continue to enjoy free admission to the vast majority of Allianz league fixtures, and this in turn will hopefully inspire the next generation of players to grace our playing fields.

Insurance and Ground Management

As an Association we have a duty of care and need to continuously manage our GAA facilities from an insurance perspective. This includes keeping our grounds in a safe and well-maintained state of repair, along with keeping up to date cleaning, maintenance, and incident records. There is also an obligation on our members to be willing to assist our insurers with the defence of all claims, as third-party slips, trips, and falls have cost the Association over €12m in the last five years. Continued improvements in these areas will keep us safe in the knowledge we are doing all we can to keep future premium increases to a minimum.

Conclusion

Re Investment into Gaelic Games 83c (2022: 84c)

Cumann Lúthchleas Gael has reinvested €75m (2022: €84m) back into all levels of Gaelic games in 2023. This investment represents 83c in every euro of revenue generated during the year.

The three core pillars of investment that define the GAA annually will continue next year:

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

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

The current direction and strategy will see:

- Capital projects continued to be supported but all large projects will need to be delivered on a phased and % matched funding basis.
- An increased level of investment in people and resources across the Association to lessen the growing burden on a reducing number of volunteers. Our volunteers are without doubt the single most valuable asset within our Association, and it is these people we need to safeguard, protect, and encourage as the administration burden of running the country's largest sporting organisation evolves and grows.
- Continued and measured support at all levels of our games and for its players, while keeping a keen eye focused on the wider fiscal impact that integration will bring.

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

February 2024 will see the conclusion of their current term of office on these committees, and I would like to express my sincere gratitude and best wishes to each member who will be stepping down and wish them well for the future as they will no doubt continue to support the GAA and its volunteers in other areas for many years to come.

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 and very much appreciated by all staff in Croke Park.

I would also like to thank all my colleagues in Croke Park with special mention to the finance team, along with the countless volunteers who continue to provide their time, dedication, hard work, energy, and expertise to assist us all.

I am pleased to report positively on Central Council's financial results for 2023 and look forward in anticipation and confidence that 2024 will be a progressive year for the GAA.

Gearóid Ó Maoilriain
Stiúrthóir Airgeadais

CUMANN LÚTHCHLEAS GAEL

Larry McCarthy



Larry McCarthy assumed the role of Uachtarán Chumann Lúthchleas Gael at the GAA Congress of 2021 held remotely at Croke Park on February 27. The 40th GAA President since Maurice Davin in 1884, the New York GAA representative is the first-ever overseas official elected to the office. McCarthy moved to the US in 1985 where he became a member of the Sligo club in New York and would go on to become Secretary to the New York GAA Board from 2003-2009 and then New York GAA Chairman from 2009-2011, while also serving as secretary of the Gaelic Park Development Committee since 2011. He has served on several national GAA committees and was elected as a GAA Trustee in 2018. His three-year term of office runs until February 2024.

Tom Ryan



Tom Ryan is the 19th Director General of the Gaelic Athletic Association (GAA). He joined the GAA as Finance Director in January 2007 and was appointed Director General in April 2018. He has been a member of a number of the organisation's key national committees including the National Finance Committee and Audit and Risk Committee and has served on An Coiste Bainistíochta since 2011. A Carlow native, he is a member of Faughs GAA Club in Dublin and has served on the club executive for many years. A chartered accountant by profession, and a graduate of UCD, before joining the GAA he held senior positions in a number of organisations, most recently Brown Thomas Group.

Jarlath Burns



Jarlath Burns is the President-Elect of the GAA and has been on the GAA Management Committee for two years. He is a member of the Silverbridge GAA club in Co. Armagh, having played senior football for his club for 20 years. Jarlath played senior inter-county football for Armagh for 13 years and captained his county to an Ulster title in 1999. He also won a Sigerson title with St. Mary's University College in 1989. Following his successful playing days, he has since stepped into the roles of club secretary, and currently, club chairman for his club Silverbridge GAA. Jarlath is a School Principal by profession and has been in education for 34 years. Furthermore, he holds a masters degree in education, a Professional Qualification in Headship, and a Bachelor of Education. Additionally, he was a member of the Eames Bradley Consultative Group and also served as a Secretary, Trustee, and Ardmháistir of Coláiste Mhuire Loch an Iúir Irish college in Donegal.

John Murphy



John Murphy is the current Chairperson of Connacht GAA and has been a member of the GAA Management Committee for three years. A member of Tubbercurry GAA Club in Co. Sligo, he played Gaelic football for his club, his college (UCD), and for Sligo. During his time playing for UCD, John won three Sigerson Cup medals, in 1977, '78, and '79. Following his playing days, John has immersed himself in Sligo and Connacht GAA, taking up a variety of roles including Chairperson of Tubbercurry GAA Club, Sligo County Board Chairperson, Ard-Chomhairle delegate, Vice-President of Connacht GAA, and now, President of Connacht GAA. To go along with these roles, he has also served on various committees in Croke Park in recent years and is the current Chairperson of the Infrastructural Committee. In addition to his role as President of Connacht GAA, John is also the Director of Murphy and Sons Auctioneers Ltd., which is a general auctioneering practice, run by John and his brother Walter. He is also a member of the Society of Chartered Surveyors of Ireland and a member of the Royal Institution of Chartered Surveyors (R.I.C.S.).

Noel O'Sullivan



The current chairperson of Britain GAA, appointed in 2021, Noel O'Sullivan has been a member of the GAA Management Committee for three years. A longstanding member of St Kiernan's GAA Club in London, he served as chairperson of the London County Board for four years from 2012 to 2015. Following this, he was elected provincial council vice-president in 2018. He is also a past chairperson of the All-Britain Competition, which is the largest annual festival of underage GAA in Britain, while he also served as chairperson of the London minor board. A native of Spa GAA Club in Killarney, Co. Kerry, Noel is also a retired construction company director.

John Joe O'Carroll



John Joe is a current representative of Congress and has been a member of the GAA Management Committee for three years. He is a member of the St. Mary's Asdee GAA club in Co. Kerry. John Joe has had numerous roles within the GAA. Starting out as a player for his club St. Mary's GAA, he has progressed into roles including Kerry GAA Treasurer, Central Council Delegate and Trustee of the GAA, in which he was elected to in 2021. In addition to these roles, he served on the National Finance Committee from 2012-2015, and the National Club Committee from 2018-2021. A Financial Controller by profession, he has professional experience in Finance, Administration, Purchasing, and Human Resources in manufacturing companies.

MANAGEMENT COMMITTEE

**Ned
Quinn**



A current representative of Congress, and a member of the GAA Management Committee for three years, Ned is a member of Mooncoin GAA Club in Kilkenny, whom he played both hurling and football at all grades with.

In addition to his playing exploits, Ned has volunteered in a plethora of roles for Mooncoin GAA and Kilkenny GAA. These roles include: Club Chairperson, Club Secretary, Kilkenny Cumann na mBunscol Chairperson (first non-teacher in this role), Divisional Board Chairperson, Vice-Chairperson for Kilkenny GAA, Secretary for Kilkenny GAA and two terms as Kilkenny GAA Chairperson.

To go along with his club and county endeavours, Ned has also had the following committee/work group responsibilities: Chairperson of the National Hurling Development Committee 2006-2009, Chairperson of the Central Competitions Control Committee 2018-2021, Member of Croke Park Stadium Committee 2018-2021, Chairperson of the GAA Licensing Work Group 2022, and Chairperson of the Sliotar & Hurley Work Group 2022-2023.

**Anne
Looney**



A member of the GAA Management Committee for three years, Anne Looney is a Professor and the Executive Dean at Dublin City University (DCU) Institute of Education.

She is a member of the DCU Dóchas Éireann GAA Club in Dublin.

A secondary school teacher for 14 years, she moved into education policy in 1997, becoming CEO of the National Council for Curriculum and Assessment in 2001. Before moving to DCU in 2016, she also served as interim CEO of the Higher Education Authority. Widely published in the field of assessment and education policy, she is the current President of the International Professional Development Association.

**Paul
O'Sullivan**



Paul O'Sullivan is currently a member of An Coiste Bainistíochta (2020-2023) and contributes to a number of its subcommittees including GAA Audit & Risk Committee.

He is formerly Dean of the Business School and Vice President of Dublin Institute of Technology and has served on the Boards of a range of Public Bodies, private companies, start-ups, charitable trusts and professional bodies. These have included the Higher Education Authority, Solas, The Further Education Authority, Kairos Communications and Intertrade Ireland where he was appointed Deputy Chair by the North South Ministerial Council. He was Chairman of the Small Enterprise Seed Fund and served on many principal board Committees for several organisations.

His academic publications focussed on Sponsorship and Sports Marketing, and he has guest edited leading Journals in Europe & North America. He has been honoured with Life Membership of The Chartered Institute of Transport & Logistics and of The Marketing Institute of Ireland for contributions to Education in their respective fields.

He has worked on 'Big Four' consultancy teams on the strategic review of major media organisations in Ireland and he conducts strategic reviews of Universities in PSU countries and Central Asia on behalf of private clients and International funding bodies.

He is a member of the Skellig Rangers club in Kerry (All-Ireland Junior Champions 2009).

**Helen
O'Rourke**



Helen O'Rourke took up the position of CEO of the Ladies Gaelic Football Association in September 1997, making her the longest-serving CEO in Irish Sport.

Having served as Ladies Gaelic Football Association President from March 1994-March 1997, she became the first CEO of the LGFA and has overseen a period of phenomenal change and growth since then. The long-term relationships that Ladies Football has built with headline commercial partners during her time are a testament to a sport that is well-managed and understands its appeal at a number of different levels.

She has served in key administration roles at all levels of the Ladies Gaelic Football Association since 1987, from Dublin County Board secretary to national President and currently CEO, and she has been a member of Coiste Bainistíochta since 2019. Helen also served on the first board of the Irish Sports Council from 1999-2003.

A Primary Schoolteacher by profession, Helen was instrumental in the introduction and development of Gaelic football for primary school girls within Cumann na mBunscol Átha Cliath in the 1980s. She is a member of the Whitehall Colmcilles Club in the capital.

**Sinéad
McNulty**



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

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

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

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

**Ciarán
McLaughlin**



Ciarán McLaughlin has been on the GAA Management Committee for two years and is the current Chairperson of Ulster GAA and a member of Strabane Sigersons GAA club in Tyrone, having played at all levels for 20 years.

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

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

CUMANN LÚTHCHLEAS GAEL

Ger Ryan



Ger Ryan is the current Chairperson of Munster GAA, having been appointed in 2022, and has been a member of the GAA Management Committee for two years. He is a member of the Templederry Kenyons GAA club in Tipperary. Prior to his current role as Chairperson of Munster GAA, he acted as the PRO for both Munster and Tipperary GAA, while he also had the following roles within his county: Chairperson of Templederry Kenyons GAA, Chairperson and Secretary of Tipperary Supporters Club, and liaison officer to Tipperary inter-county senior and underage hurling teams. In addition to these roles, Ger served as the Chairperson of the National Communications Committee and the National Medical, Scientific, and Welfare Committee. Outside of his GAA responsibilities, Ger is the Chief Operating Officer and Head of Compliance with Acorn Life DAC. He also holds a BSc in Computer Science from Trinity College Dublin, an MBA from the UCD Michael Smurfit Graduate Business School and a Professional Diploma in Compliance from UCD.

Mattie Kilroy



Mattie Kilroy has been a member of the Management Committee for one year and is also a member of Central Council. Mattie served as chairperson of his club, Caltra, Co Galway for 18 years from 1971 to 1989 and is currently club PRO. He has carried out several roles in Connacht GAA including treasurer for five years, Chairperson of Health and Wellbeing and Games for all and was a member of the hearings committee. Mattie has also been involved in Team Management for club and county teams. Mattie was a School Principal for 32 years until his retirement in 2009, having previously been a science and maths teacher. He served as president of Vocational principals of Ireland for a two year-term and is currently chairperson of his local National school. Mattie is author of a number of local interest books including "Caltra GAA Club All-Ireland success of 2004," "A Local History" "The Titanic and the West of Ireland Connections" and "Caltra and the 1916 rising." In 2022 he completed a SETU certified course "Mentoring, Conflict resolution and Club Development Planning".

Michael Meaney



Michael Meaney has spent one year on the GAA Management Committee. He is a member of Old Leighlin GAA in Carlow, having served in a variety of roles within the club, including Club Secretary to Club Chairperson. Representing Carlow as their delegate on Central Council, and a member of the GAA Management Committee, Michael has also served as Carlow GAA Chairperson, and Treasurer. Outside of his endeavours with the GAA, Michael has over 40 years' experience in construction related industries and is Company Director of Stoneworld Limited and Eco Window Concepts limited. Additionally, Michael has also served as Director & Chair of Leighlinbridge Housing Association, which is a Voluntary Approved Housing Body.

Ger Mulryan



Ger Mulryan was appointed the GAA's Director of Finance in May 2018 having previously held the position as Financial Controller of the Croke Park Stadium group of companies. From Dublin he joined the Association in 2011 and is a Chartered Accountant (FCA) by trade having previously worked with Panda Waste and Warner Music. He is a serving member to the GAA's National Finance Management Committee, Infrastructure Committee and Audit & Risk Committee and is a current director of the Páirc Uí Chaoimh Stadium company. He is an active playing member with Castleknock GAA while mentoring underage teams with his local club in his spare time.



MANAGEMENT COMMITTEE

Terry Reilly



Appointed as Antrim's Central Council delegate in 2020, Terry Reilly is a member of Gort na Móna GAC in Antrim, having played hurling, football, and handball from 1978 to 2006. Elected as a member of the GAA Central Management Committee in 2023, he is the first Antrim man in modern history to serve on this body. Prior to this, he has served as Gort na Móna GAC Club Chairperson for two terms, as Gort na Móna GAC Club Treasurer for 3 years, as Secretary of the Antrim County Hearings Committee for eight years, as Antrim Vice-Chairperson for three years, and as Gaelfast Chairperson for two years. In addition to his role on the GAA Management Committee, Terry is his Club County Delegate since 2005, a current club hurling referee, a Central Council member of the Smart Sliotar workgroup and of the Age Grades Workgroup, and the Smart Sliotar provincial coordinator for Ulster. Alongside his work with the GAA, Terry is a qualified electrical engineer and is the Managing Director of Sperrin Switchgear Ltd.

Derek Kent



Derek Kent is the current Chairperson of Leinster GAA and has been a GAA Management Committee member for one year. He is a member of Taghmon-Camross GAA club in Co. Wexford. Derek is the current Chairperson of the Central Competitions Control Committee (CCCC). Prior to his current responsibilities as Leinster GAA Chairperson and CCCC Chairperson, he acted as the Chairperson of Wexford GAA and of his club Taghmon-Camross GAA club. In addition to his GAA responsibilities, Derek has also worked as Company Director of 'Kent Stainless' and as a Managing Director of a commercial property development company.

Brendan Tobin



Brendan has been on the GAA Management Committee for two years and is Waterford GAA's representative on Central Council. Brendan has served in numerous roles within Waterford GAA including PRO, Development Officer and Munster Council delegate where he was a member of Munster GAA Central Controls Committee. He has also served two terms as Chairperson of his Club Sliabh gCua/St.Mary's. Brendan is the owner of a livestock and haulage business and has been involved in running several fundraisers for Cystic Fibrosis.

The Management committee met 11 times during year-ended 30.9.23

Coiste Bainistíochta	Meeting Attendance	Term Commenced	Term expired**	Role
Labhrás Mac Cárthaigh (Nua-Eabhrac) (Uachtarán)	10	Feb-21		President
		Feb-20		President Elect
		Feb-18		Representative of Congress
Iarlaith Ó Broin (Ard Mhacha) (Uachtarán Tofa) *	4	Feb-23		President Elect
Seán Ó Murchú (Sligeach)	10	Feb-21		Chairperson Connacht GAA
Nollaig Ó Suilleabháin (An Bhreatain)	11	Feb-21		Chairperson Britain GAA
Seán S. Ó Cearbhaill (Ciarraí)	11	Feb-21		Representative of Congress
Éamonn Ó Coinn (Cill Chainnigh)	11	Feb-21		Representative of Congress
Áine Ní Lunaigh (Áth Cliath)	11	Feb-21		Nominee of President & Director General
Pól Ó Súilleabháin (Áth Cliath)	10	Feb-21		Nominee of President & Director General
Pádraig Ó Teacháin (Uíbh Fháilí)**	4	Feb-20	Feb-23	Chairperson Leinster GAA
Pádraig Mac Niocláis (Maigh Eo)**	4	Feb-20	Feb-23	Central Council representative for Connacht
Eibhlín Ní Ruairc (Cumann Peile Gael na mBan)	6	Apr-19		Representative of the Ladies Gaelic Football Association
Sináad McNulty (An Cumann Camógíochta)	7	Jun-19		Representative of the Camogie Association
Ciarán Mac Lachlainn (Tír Eoghain)	11	Feb-22		Chairperson Ulster GAA
Gearóid Ó Riain (Tiobraid Árann)	11	Feb-22		Chairperson Munster GAA
Maitiú Mac Giolla Rua (Gaillimh)*	7	Feb-23		Central Council representative for Connacht
Toirealach Ó Raghallaigh (Aontroim) *	5	Feb-23		Central Council representative for Ulster
Pól Ó Duagáin (Ard Mhacha) *	4	Feb-20	Feb-23	Central Council representative for Ulster
Deiric Ceannt (Loch Garman) *	7	Feb-23		Chairperson Leinster GAA
Micheál Ó Maonaigh (Ceatharlach)*	7	Feb-23		Central Council representative for Leinster
Mairtín O Colmáin (Cill Mhantáin) **	4	Feb-20	Feb-23	Central Council representative for Leinster
Breandán Ó Tóibín (Port Láirge)	10	Feb-22		Central Council representative for Munster
Tomás Ó Riain (Ard-Stiúrthóir)	11			Director General
Gearóid Ó Maoilriain (Stiúrthóir Airgeadais)	11			Finance Director

Cumann Lúthchleas Gael

Annual Report and Consolidated Financial Statements

Year Ended 30 September 2023



WELCOME TO CROKE PARK
HOME OF THE GAA

LEATHER JASH

MANAGEMENT AND OTHER INFORMATION

Baill den Choiste Bainistíochta

Labhrás Mac Cárthaigh (Nua-Eabhrac) (Uachtarán)
Iarlaith Ó Broin (Ard Mhacha) (Uachtarán Tofa) *
Seán Ó Murchú (Sligeach)
Nollaig Ó Suilleabháin (An Bhreatain)
Seán S. Ó Cearbhaill (Ciarraí)
Éamonn Ó Coinn (Cill Chainnigh)
Áine Ní Lunaigh (Áth Cliath)
Pól Ó Súilleabháin (Áth Cliath)
Pádraig Ó Teacháin (Uíbh Fháil)**
Pádraig Mac Niocláis (Maigh Eo)**
Eibhlín Ní Ruairc (Cumann Peile Gael na mBan)
Sinéad McNulty (An Cumann Camogíochta)

* (term commenced February 2023)

** (term expired February 2023)

Ciarán Mac Lachlainn (Tír Eoghain)
Gearóid Ó Riain (Tiobraid Árann)
Maitiú Mac Giolla Rua (Gaillimh)*
Toirealach Ó Raghallaigh (Aontroim) *
Pól Ó Duagáin (Ard Mhacha)**
Deiric Ceannt (Loch Garman) *
Micheál Ó Maonaigh (Ceatharlach)*
Mairtín O Colmáin (Cill Mhantáin)**
Breandán Ó Tóibín (Port Láirge)
Tomás Ó Riain (Ard-Stiúrthóir)
Gearóid Ó Maoilriain (Stiúrthóir Airgeadais)

Ard-Stiúrthóir

Tomás Ó Riain

Solicitors

Reddy Charlton Solicitors
12 Fitzwilliam Street
Dublin 2



Bankers

AIB plc
Lower Drumcondra Road
Dublin 9



Auditors

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



REPORT OF AN COISTE BAINISTÍOCHTA

An Coiste Bainistíochta (“Management Committee” or “Management”) present their annual report and the financial statements for the year ended 30 September 2023.

Results for the year

The consolidated Cumann Lúthchleas Gael Association surplus for the year is €6.5m (2022: €6.0m). The individual entity surplus for Cumann Lúthchleas Gael is €3.0m (2022: €5.6m).

Reporting entity

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

Principal activities

The principal activity of Ard-Chomhairle Chumann 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 company and directly controlled entities

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

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

Joint Ventures

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

Financial review and future developments

A €6.5m consolidated surplus represents a very positive financial result for the financial year to 30 September 2023 (2022: €6m). This surplus has been delivered under three main headings:

Cumann Lúthchleas Gael - €0.3m

GAA Player Injury Fund - €3.0m

Croke Park Stadium - €3.2m

This 2023 result was in line with full year forecasts and estimates provided to the management committee.

The Cumann Lúthchleas Gael (CLG) entity results incorporating the Insurance fund, GAA Handball, GAA Museum and affiliated units produced a small surplus of €300k for the year. This modest surplus represents a more traditional result, with the majority of CLG generated income from ticket revenues, commercial income, the Croke Park stadium distribution and state funding being fully utilised to both run the Association and support affiliated units in the form of operating and capital grants. It is envisaged that 2024 will see a return to a more conservative reserve policy seeking to retain a greater share of this income to allow for future planning.

The new four-year coaching and games funding model was launched during the year (with a number of initial funding distribution challenges). A clear 2024 coaching and games funding model has been circulated to all counties along with updated guidelines to access and drawdown the allocated funding grants under the scheme for the coming year.

REPORT OF AN COISTE BAINISTÍOCHTA - CONTINUED

The ringfenced GAA Player Injury Fund has recorded a surplus of €3m (2022: €1.9m) for the year. This surplus has built on last year's fund surplus following a further full review of all older claims and the release of claim provisions that did not materialise or reach their provided amount. As part of the ongoing management of this surplus An Coiste Bainistíochta has provided approval for a premium rebate of up to 25% per club from this surplus. This rebate will form part of the 2024 renewal process. "Player Injury" expense thresholds and "Loss of Wages" cover levels will also be increased for the coming year.

Croke Park Stadium has delivered a €3.2m surplus for the year after a direct distribution to Cumann Lúthchleas Gael of €15m. Stadium rental, suite and premium level facilities, conference centre activity along with property and hotel rental revenues have all contributed to this strong 2023 result. The final tranche of the Clonliffe college onward land sale was completed resulting in an exceptional profit after tax of €6.5m.

During the year the Croke Park Stadium board took professional advice and have reassessed the current and historical accounting treatment of the Croke Park Hotel. This has resulted in the hotel's revaluation and reclassification on the balance sheet as an investment property along with the resultant revaluation movements to be applied annually. The revised accounting treatment has also been applied to the 2022 financial statements and this has resulted in their restatement to reflect the revaluations undertaken in 2021 and 2022. The hotels fair value movement in 2023 was €2.7m (2022: €2.1m).

It remains An Coiste Bainistíochta and the Croke Park stadium board's strong view that the hotel is held for its passive income generation and is not intended to be sold in the future.

Analysis of income

Consolidated Revenues for the year were €112m (2022: €128m). This represents a decrease of 13% on the prior year. The primary sources of income in 2023 are:

- Gate receipts at €38.5m (2022: €33.5m) represents an increase of €5.0m (15%) on the prior period. 2023 gate income recovered strongly in the year with strong attendance growth in the Allianz Leagues and All-Ireland Football Championship. 2023 also saw the first year of the revised Football Championship fixtures format with over 40 additional games across the All-Ireland football and Tailteann Cup competitions.
- Box, Premium and catering revenues at €28.9m (2022: €33.2m) have decreased by €4.3m. There remains very strong demand for Premium and Suite level occupancy for match days with these offerings being fully sold out and delivering increased revenues of €1.8m on the prior year. The major decrease in this line being attributable to the effect of no concert activity during 2023 compared to seven concerts and their related food and beverage revenues in 2022.
- Commercial Income at €21.9m (2022: €27.2m) has decreased by €5.3m or 19%. 2023 saw a new round of media rights contracts with key media players leaving the GAA market. A positive development was the solid performance of GAAGO as it stepped into the domestic Irish media rights space for the first time.
- Combined State Funding of €14.5m was received in 2023 a decrease of €7.0m on 2022. The 2023 number reflecting the residual elements of the now phased-out Covid supports received last year under the Government's Resilience Programme for sport. New energy support grants of €4.8m were received during the year and allocated directly to clubs, counties and stadia to assist with their increasing energy costs.
- Other income at €6.6m (2022: €6.9m) represents recurring income from the property rental, the GAA Museum, interest income along with member registrations and affiliations.
- Stadium hire at €1.6m (2022: €6.2m) represents stadium rental to provincial councils for 2023. The 2022 number also had venue rental for a number of concerts.

Analysis of expenditure

All expenditure lines experienced inflationary pressures during the year, primarily among these were the direct match day, and related media and sponsorship activation costs at €10.6m (2022: €9.1m). The additional number of championship match days also being a factor to this increase.

Staffing levels were increased at head office to support the roll out of the new coaching and games programme along with enhanced volunteer and county administration support personnel recruited to assist units in the day-to-day management of their county and club affairs.

Marketing, communications and IT cost lines all saw increases as part of new media campaigns and the introduction of new IT technologies.

REPORT OF AN COISTE BAINISTÍOCHTA - CONTINUED

A total of €12.5m in infrastructure grants were allocated during the year, €8.5m of this was in support of 25 separate county projects with €4m allocated to club infrastructure. Larger project grant awards in these numbers were allocated to new training centre developments for Longford and Down and county ground upgrade works in St Conleths Park and Semple Stadium.

Cumann Lúthchleas Gael reinvested €75m (2022: €84m) back into all levels of the game in 2023. This investment represents 83c (2022: 84c) in every euro of revenue generated during the year.

Balance Sheet

Cumann Lúthchleas Gael holds consolidated net assets of €149.8m (2022: €143.2m) at the financial year end. Cash reserves total €57.7m and these are combined with €72.2m held in fixed interest government bonds. A total of €45.4m (2022: €43.6m) is owed from GAA units at the year end, with €34.6m (2022: €34m) of this amount falls due greater than one year.

Funds held on deposit and repayable on demand to GAA units are €52.1m (2022: €43.1m). These funds accrue interest at a rate of 1.9% per annum.

Capital grants provided for and awaiting drawdown on the balance sheet for approved GAA infrastructure projects amount to €24.8m (2022: €23m). Key projects with grant approval include Casement Park, St Conleths Park, Gaelic Park New York, Páirc Tailteann along with projects in Longford, Down and Semple stadium.

Croke Park Stadium has entered into capital commitments of €15m as part the Cusack Stand refurbishment project along with a second commitment of €36.3m to construct a new hotel on part of the land retained from the Clonliffe college site acquisition and onward sale.

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.

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 made charitable donations of €100,000 (2022: €100,000) during the year.

REPORT OF AN COISTE BAINISTÍOCHTA - CONTINUED

CORPORATE GOVERNANCE

Core Principles of the GAA

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

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

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

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

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

REPORT OF AN COISTE BAINISTÍOCHTA - CONTINUED

Audit and Risk Committee - continued

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 Council's operations:

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

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

The Audit and Risk Committee comprises an independent chairman Pdraig O'Ceidigh, Brian Conroy, Colin Morgan, Mike O'Donoghue and Paul O'Sullivan. The Audit and Risk Committee met 8 times during the year, with two meetings dedicated to reviewing and approving the financial statements of the Association.

The Audit and Risk committee reviews reports prepared by management, commissions internal audits on 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.

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, John Joe O'Carroll, Ned Quinn, Seán Ó Ceallaigh, Micheál Ó Cuirtín, Aileen Pierce, Niall Arscáin, Raymond McKeown, Liam Twohig, Gearóid Ó Maoilriain and Dáithí Ó Conaláin.

Remuneration Committee

The Remuneration Committee is chaired by the Uachtarán and is further comprised of: Tomás Ó Riain, Liam Ó Catháin, Pádraig Ó Céidigh, 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.

Association's auditors

The Auditor, PricewaterhouseCoopers, Chartered Accountants, resigned effective 13 September 2023 and subsequently, Ernst & Young, Chartered Accountants, were appointed to office in accordance with their terms of engagement.

Uachtarán:  Labhrás Mac Cárthaigh

Ard-Stiúrthóir:  Tomás Ó Riain

Date: 6 February 2024

STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

Uachtarán:  Labhrás Mac Cárthaigh

Ard Stiúrthóir:  Tomás Ó Riain

Date: 6 February 2024

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

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the group and single-entity financial statements of Cumann Lúthchleas Gael ('Cumann Lúthchleas Gael') and its subsidiary ('the Group') for the year ended 30 September, which comprise the Consolidated and Cumann Lúthchleas Gael Statements of Income and Retained Earnings, the Consolidated and Cumann Lúthchleas Gael Statements of Comprehensive Income, the Consolidated and Cumann Lúthchleas Gael Statements of Changes in Reserves, the Consolidated and Cumann Lúthchleas Gael Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the Group financial statements give a true and fair view of the assets, liabilities and financial position of the Group as at 30 September 2023 and of its surplus and cash flows for the year then ended;
- the Cumann Lúthchleas Gael financial statements give a true and fair view of the assets, liabilities and financial position of Cumann Lúthchleas Gael as at 30 September 2023 and of its surplus for the year then ended; and
- the Group and Cumann Lúthchleas Gael financial statements have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland;

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Group and Cumann Lúthchleas Gael in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of Management with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Group's and Cumann Lúthchleas Gael's ability to continue as a going concern.

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Respective responsibilities

Responsibilities of Management for the financial statements

As explained more fully in the Statement of Management Responsibilities statement set out on page 136, Management are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

This description forms part of our auditor's report.


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

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

Ernst & Young Chartered Accountants

Office: Dublin

Date: 6 February 2024



- The maintenance and integrity of the GAA web site 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 web site.

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS YEAR ENDED 30 SEPTEMBER 2023

	NOTE/ SCHEDULE	30 September 2023 €	30 September 2022 As restated €
Revenue			
Gate receipts	A	38,451,017	33,476,354
Box, premium and catering		28,912,330	33,169,373
Commercial income	B	21,948,604	27,167,711
State funding	C	14,545,077	21,555,984
Other income	D	6,619,436	6,909,363
Stadium hire		1,579,263	6,198,412
		<u>112,055,727</u>	<u>128,477,197</u>
Direct costs			
Match day and competition costs		(10,607,863)	(9,070,680)
Stadium costs		(9,538,160)	(8,197,708)
Catering, food and beverage		(9,286,854)	(14,845,852)
		<u>(29,432,877)</u>	<u>(32,114,240)</u>
Gross contribution		82,622,850	96,362,957
Indirect costs			
Operating costs		(9,570,516)	(8,542,955)
Depreciation	8	(8,344,015)	(9,592,534)
Amortisation of Capital Grants		1,390,884	1,390,884
Marketing, communication and IT costs		(3,549,916)	(2,544,671)
Fair value movement on Investment Property	9	(2,725,000)	(2,105,000)
		<u>(22,798,563)</u>	<u>(21,394,276)</u>
Operating surplus		<u>59,824,287</u>	<u>74,968,681</u>
Grant Funding Activities to Units			
Games development and player welfare	I	(23,004,489)	(23,452,086)
Distributions to GAA units	H	(19,653,198)	(13,456,569)
Capital and operating grants to GAA units	J&K	(17,788,281)	(33,436,386)
Funding Net Contribution		<u>(60,445,968)</u>	<u>(70,345,041)</u>
(Deficit) / Surplus after funding activities		(621,681)	4,623,640
Other Funding			
Exceptional Item	7	8,700,028	-
Net GAA player injury and insurance funds	L&M	293,263	614,678
Share of results in Joint Ventures	10	(130,682)	478,174
Interest payable		(161,879)	(59,653)
Other Funding Net Contribution Before Taxation		<u>8,700,730</u>	<u>1,033,199</u>
Surplus before tax		<u>8,079,049</u>	<u>5,656,839</u>
Taxation (charge) / refund	6	(1,593,028)	376,864
Retained surplus for the year		<u>6,486,021</u>	<u>6,033,703</u>

CUMANN LÚTHCHLEAS GAEL STATEMENT OF INCOME AND RETAINED EARNINGS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023

	NOTE/ SCHEDULE	30 September 2023	30 September 2022 As restated
		€	€
Revenue			
Gate receipts	A	38,451,017	33,476,354
Commercial income	B	20,572,334	25,380,154
State funding	C	14,545,077	21,555,984
Croke Park distribution		15,000,000	17,000,000
Other income	D	2,311,768	1,609,813
		<u>90,880,196</u>	<u>99,022,305</u>
Direct costs			
Match day and competition costs	E	<u>(14,525,977)</u>	<u>(13,404,006)</u>
Gross contribution		76,354,219	85,618,299
Indirect costs			
Operating costs	F	(8,539,400)	(6,924,271)
Marketing, communication and IT costs	G	(3,549,917)	(2,567,564)
Depreciation	8	(1,133,669)	(1,342,276)
		<u>(13,222,986)</u>	<u>(10,834,111)</u>
Operating surplus		63,131,233	74,784,188
Grant Funding activities to units			
Games development and player welfare	I	(23,004,489)	(23,452,086)
Distribution to GAA units	H	(19,653,198)	(13,456,569)
Capital grants to GAA units	K	(12,489,677)	(24,123,077)
Operating grants to GAA units	J	(5,298,604)	(9,313,309)
		<u>(60,445,968)</u>	<u>(70,345,041)</u>
Surplus after funding activities		2,685,265	4,439,147
Other Funding			
Insurance Premiums collected from units	L	6,186,243	6,208,580
Insurance Fund Costs	L	(7,399,513)	(6,046,904)
GAA Player Injury Fund Subscription Income	M	5,596,102	6,373,256
GAA Player Injury Fund Costs	M	(4,089,566)	(5,920,256)
Share of results and carrying value of movements in Joint Ventures	10	62,188	513,406
Other Funding Net Contribution		<u>355,454</u>	<u>1,128,082</u>
Retained surplus for the year		<u>3,040,719</u>	<u>5,567,229</u>

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME YEAR ENDED 30 SEPTEMBER 2023

	NOTE	30 September 2023 €	30 September 2022 As restated €
Net surplus for the year		6,486,021	6,033,703
Actuarial gain / (loss) in respect of pension scheme	19	<u>61,000</u>	<u>(592,000)</u>
Total comprehensive income for the year		<u>6,547,021</u>	<u>5,441,703</u>

CUMANN LÚTHCHLEAS GAEL STATEMENT OF COMPREHENSIVE INCOME FINANCIAL YEAR ENDED 30 SEPTEMBER 2023

	NOTE	30 September 2023 €	30 September 2022 €
Net surplus for the year		3,040,719	5,567,229
Actuarial gain / (loss) in respect of pension scheme	19	<u>61,000</u>	<u>(592,000)</u>
Total comprehensive income for the year		<u>3,101,719</u>	<u>4,975,229</u>

CONSOLIDATED STATEMENT OF CHANGES IN RESERVES YEAR ENDED 30 SEPTEMBER 2023

	NOTE	Retained surplus €
Balance as previously stated at 30 September 2021		113,298,041
Adjustment (Note 5a)	5	24,481,500
As restated retained earnings at 30 September 2021		<u>137,779,541</u>
Balance as restated at 1 October 2021		137,779,541
As previously stated retained surplus for the year		6,711,553
Actuarial (loss) in respect of pension scheme	19	(592,000)
Adjustment (Note 5a)	5	<u>(677,850)</u>
Balance as restated at 30 September 2022		143,221,244
Surplus for the year		6,486,021
Actuarial gain in respect of pension scheme	19	<u>61,000</u>
Balance as at 30 September 2023		<u>149,768,265</u>

CUMANN LÚTHCHLEAS GAEL STATEMENT OF CHANGES IN RESERVES YEAR ENDED 30 SEPTEMBER 2023

	NOTE	Retained surplus €
Balance at 30 September 2021		9,534,778
Surplus for the year	19	5,567,229
Actuarial (loss) in respect of pension scheme		<u>(592,000)</u>
Balance at 30 September 2022		<u>14,510,007</u>
Surplus for the year	19	3,040,719
Actuarial gain in respect of pension scheme		<u>61,000</u>
Balance at 30 September 2023		<u>17,611,726</u>

CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2023

	NOTE	As at 30 September 2023	As at 30 September 2022 As restated
		€	€
Non-current assets			
Property, plant and equipment	8	128,148,138	129,932,515
Investment property	9	51,170,000	53,895,000
Investment in Joint Ventures	10	<u>6,072,180</u>	<u>6,752,862</u>
		185,390,318	190,580,377
Current assets			
Receivables due within one year	14	25,032,890	32,063,051
Receivables due after one year	14	40,655,117	40,197,093
Inventory	13	799,873	1,835,327
Cash and cash equivalents	11	57,736,572	106,188,304
Financial assets	12	<u>72,200,144</u>	<u>-</u>
		196,424,596	180,283,775
Current liabilities			
Payables due within one year	15	<u>(131,041,411)</u>	<u>(122,925,502)</u>
Net current assets		<u>65,383,185</u>	<u>57,358,273</u>
Total assets less current liabilities		<u>250,773,503</u>	<u>247,938,650</u>
Non-current liabilities			
Payables due after one year	16	(14,157,220)	(16,583,929)
Deferred term ticket revenue	17	(30,372,558)	(33,263,399)
Provisions for liabilities	18	<u>(57,734,460)</u>	<u>(56,011,078)</u>
		(102,264,238)	(105,858,406)
Pension surplus	19	<u>1,259,000</u>	<u>1,141,000</u>
Net assets		<u>149,768,265</u>	<u>143,221,244</u>
Represented by:			
Retained surplus		<u>149,768,265</u>	<u>143,221,244</u>

Uachtarán:  Labhrás Mac Cárthaigh

Ard Stiúrthóir:  Tomás Ó Riain

Date: 6 February 2024

CUMANN LÚTHCHLEAS GAEL BALANCE SHEET AS AT 30 SEPTEMBER 2023

	NOTE	As at 30 September 2023 €	As at 30 September 2022 As restated €
Non-current assets			
Property, plant and equipment	8	12,978,683	12,436,948
Investment in Joint Ventures	10	<u>727,015</u>	<u>1,214,827</u>
		13,705,698	13,651,775
Current assets			
Receivables due less than one year	14	31,386,206	41,068,221
Receivables due greater than one year	14	34,644,170	34,026,306
Cash and cash equivalents	11	28,463,197	60,246,063
Financial assets	12	<u>52,200,337</u>	<u>-</u>
		146,693,910	135,340,590
Current liabilities			
Payables due within one year	15	<u>(92,451,174)</u>	<u>(85,802,491)</u>
Net current assets		<u>54,242,736</u>	<u>49,538,099</u>
Total assets less current liabilities		<u>67,948,434</u>	<u>63,189,874</u>
Non-current liabilities			
Deferred term ticket revenue	17	(1,078,348)	(1,926,139)
Provisions for liabilities	18	<u>(50,517,360)</u>	<u>(47,894,728)</u>
		<u>(51,595,708)</u>	<u>(49,820,867)</u>
Pension surplus	19	<u>1,259,000</u>	<u>1,141,000</u>
Net assets		<u>17,611,726</u>	<u>14,510,007</u>
Represented by:			
Retained surplus	21	<u>17,611,726</u>	<u>14,510,007</u>

Uachtarán: *Labhrás Mac Cárthaigh* Labhrás Mac Cárthaigh

Ard Stiúrthóir: *Tomás Ó Riain* Tomás Ó Riain

Date: 6 February 2024

CONSOLIDATED STATEMENT OF CASH FLOWS YEAR ENDED 30 SEPTEMBER 2023

	NOTE	30 September 2023	30 September 2022
		€	As restated €
Cash flows from operating activities			
Surplus before taxation		8,079,049	5,656,839
Adjustments for:			
- Depreciation of property, plant and equipment		8,344,015	9,592,534
- Fair value movement on investment properties		2,725,000	2,105,000
- Amortisation of capital grants		(1,390,884)	(1,390,884)
- Other income		(656,639)	-
- Interest payable		161,879	59,653
- Net investment in joint ventures		680,682	(510,171)
- Movement in pension		(57,000)	(235,000)
- Tax (paid) / refunded		(965,565)	112,886
- Decrease / (increase) in inventory		1,035,454	(877,903)
- Decrease in receivables		6,572,137	8,872,717
- Increase in payables		3,662,530	11,980,221
- Increase in provisions		14,441,313	22,009,151
- Provisions utilised during the year		(11,818,681)	(9,188,859)
		<u>30,813,290</u>	<u>48,186,184</u>
Cash flows from investing activities			
Financial investments acquired	12	(71,543,505)	-
Payments for property, plant and equipment		(6,674,766)	(16,244,426)
Net disposal of property, plant and equipment		115,128	612,388
<i>Net outflows from investing activities</i>		<u>(78,103,143)</u>	<u>(15,632,038)</u>
Cash flows from financing activities			
Loan repayment		(1,000,000)	(11,000,000)
Interest paid		(161,879)	(59,653)
<i>Net outflow from financing activities</i>		<u>(1,161,879)</u>	<u>(11,059,653)</u>
Net (decrease) / increase in cash and cash equivalents		<u>(48,451,732)</u>	<u>21,494,493</u>
Cash and cash equivalents at beginning of financial year		<u>106,188,304</u>	<u>84,693,811</u>
Cash and cash equivalents at end of financial year		<u>57,736,572</u>	<u>106,188,304</u>

Analysis of Changes in Net Funds

	At 1 October 2022	Cashflows	Interest	At 30 September 2023
	€	€	€	€
Cash and cash equivalents	106,188,304	(48,451,732)	-	57,736,572
Bank loan	(2,000,000)	1,000,000	-	(1,000,000)
Financial assets	-	71,543,505	656,639	72,200,144
Net funds	<u>104,188,304</u>	<u>24,091,773</u>	<u>656,639</u>	<u>128,936,716</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS

1. General information

These financial statements comprising the Consolidated Statement of Income, Cumann Lúthchleas Gael (“CLG”) Statement of Income, the Consolidated Statement of Comprehensive Income, the CLG Statement of Comprehensive Income, the Consolidated Statement of Changes in Reserves, the CLG Statement of Changes in Reserves, the Consolidated Balance Sheet, the CLG Balance Sheet, the Consolidated Statement of Cash Flows and the related notes constitute the consolidated financial statements and Cumann Lúthchleas Gael financial statements for the year ended 30 September 2023.

Cumann Lúthchleas Gael is an unincorporated association. The governing body of the Association is Ard-Chomhairle (Central Council). The Association’s principal activities and objectives are contained in the Report of An Coiste Bainistíochta on pages 131 to 135.

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

Going Concern

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

Statement of compliance

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

Currency

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

2. Accounting policies

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

Basis of preparation

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

Scope of financial statements

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

These financial statements reflect the activities of Central Council - Cumann Lúthchleas Gael, Páirc an Chrócaigh CTR and subsidiaries, Insurance Fund, Injury Benefit Fund, Injury Benefit Fund – Britain, Musaem CTR, Comhairle Liathróid Láimhe na hÉireann, An Chomhairle Iar-Bhunscoileanna, Cumann na mBunscol, Cluiche Corr na hÉireann, Interfirms, Comhairle Ardoideachais CLG and An Chomhairle Talmhaíochta.

In 2022, the Cumann Lúthchleas Gael single entity accounts solely reflected the activities relating specifically to Cumann Lúthchleas Gael, however in 2023, Cumann Lúthchleas Gael single entity accounts consolidate the activities of Cumann Lúthchleas Gael, Insurance Fund, Injury Benefit Fund, Injury Benefit Fund – Britain, Comhairle Liathróid Láimhe na hÉireann, An Chomhairle Iar-Bhunscoileanna, Cumann na mBunscol, Cluiche Corr na hÉireann, Interfirms, Comhairle Ardoideachais CLG and An Chomhairle Talmhaíochta. For comparative purposes the 2022 comparative financial statements relating to the Cumann Lúthchleas Gael are now restated to include the results of all the constituent units of Cumann Lúthchleas Gael, Insurance Fund,

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

2. Accounting Policies – continued

Scope of financial statements – continued

Injury Benefit Fund, Injury Benefit Fund – Britain, Comhairle Liathróid Láimhe na hÉireann, Comhairle Iarbhunscoileanna, Cumann na mBunscol, Cluiche Corr na hÉireann, Interfirms, Comhairle Ardoideachais CLG and An Chomhairle Talmhaíochta.

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

Investment in joint ventures

Investments in jointly controlled entities are accounted for using the equity method of accounting. Under the equity method of accounting, interest in joint ventures are initially recognised at cost. The Group's share of 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.

Gate receipts

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

Deferred term ticket revenues and corporate facilities

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

Commercial income

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

Grants

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

Exceptional items

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

Property, plant and equipment

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

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

NOTES TO THE CONSOLIDATED AND CLG 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 - 3%
Equipment	15 – 33%
Machinery, fixtures and fittings, computer equipment	10 - 20%

Assets in the course of construction

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

Investment property

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

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

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

Impairments of assets, other than financial instruments

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

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

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

Borrowing costs

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

Inventory

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

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

2. Accounting policies – continued

Foreign currency

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

Capital grants

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

Restricted reserves

Funds / Income received for specific purposes are classified as restricted funds and designated for specific purposes. Restricted funds which relate to the Injury Benefit Fund and Insurance Fund can be seen in note 21.

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.

Financial assets

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

Concessionary loans

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

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

Basic financial instruments – other financial assets

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

Basic financial instruments – financial liabilities

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

Short term payables with no stated interest rate which are payable within one year are recorded at transaction price.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

2. Accounting policies – continued

Basic financial liabilities, other than short term payables, such as loans are subsequently carried at amortised cost, using the effective interest rate method. The effective interest rate amortisation is included in interest payable and similar expenses in the Statement of Income and Retained Earnings.

Employee benefits

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

Retirement benefits

CLG operates both defined benefit and defined contribution pension arrangements. The defined benefit arrangement provides benefits based on final pensionable pay. The assets of the scheme are held separately from those of CLG, being invested under trust. Payments to defined contribution plans are recognised in the Statement of Income and Retained Earnings as they fall due and any contributions outstanding at the financial year end are included as an accrual in the Balance Sheet.

FRS 102 requires that scheme assets are valued at fair value and scheme liabilities are measured using the projected unit method. Net scheme assets and liabilities are required to be shown on the face of the Balance Sheet as a pension surplus or deficit as appropriate.

Actuarial valuations for accounting purposes are carried out at each Balance Sheet date in relation to defined benefit plans, using the projected unit credit method, to determine the schemes' liabilities and the related cost of providing benefits.

Current service cost and net interest cost are recognised in the Statement of Income and Retained Earnings as they arise. Past service cost, which can be positive or negative, is recognised immediately in the Statement of Income and Retained Earnings. Gains or losses on the curtailment or settlement of a plan are recognised in the Statement of Income and Retained Earnings when the curtailment or settlement occurs. Re-measurement of retirement benefits obligation, comprising actuarial gains and losses and the return on plan assets (excluding amounts included in net interest cost) are recognised in full in the period in which they occur in the Statement of Income and Retained Earnings. The defined benefit liability recognised in the Balance Sheet represents the present value of the defined benefit obligation less the fair value of any plan assets. Defined benefit assets are also recognised in the Balance Sheet but are limited to the present value of available refunds from, and reductions in future contributions to the plan.

Taxation

Cumann Lúthchleas Gael and a number of subsidiaries are exempt from Corporation Tax.

Current taxation

Current tax is determined based on the taxable surplus for the period and calculated using the tax rates that have been enacted or substantively enacted by the Balance Sheet date.

Deferred taxation

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date that are expected to apply to the reversal of the timing difference. Deferred tax is calculated, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax relating to investment property is measured using the tax rates and allowances that apply to the sale of the asset. Deferred tax is charged or credited to the Statement of Income and Retained Earnings, except when it relates to items charged or credited in other comprehensive income, in which case the deferred tax is also dealt with in other Statement of Comprehensive Income. The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and deferred tax liabilities are offset when there is a legal right to do so.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

2. Accounting policies – continued

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 year was:

	Consolidated 30 September 2023	Consolidated 30 September 2022	CLG 30 September 2023	CLG 30 September 2022
Management	14	14	12	11
Games Promotion, Welfare and Development	70	57	70	57
Finance, HR, Administration and IT Support Staff	30	25	30	25
Croke Park Stadium and Museum	59	52	-	-
	<u>173</u>	<u>148</u>	<u>112</u>	<u>93</u>
	Consolidated 30 September 2023 €	Consolidated 30 September 2022 €	CLG 30 September 2023 €	CLG 30 September 2022 €
Wages and Salaries	10,354,679	8,141,972	6,901,860	5,550,989
Employer PRSI	1,123,782	785,840	751,824	545,987
Employer pension costs	683,526	855,822	518,611	427,109
Redundancy costs	52,774	386,015	52,774	372,015
	<u>12,214,761</u>	<u>10,169,649</u>	<u>8,225,069</u>	<u>6,896,100</u>

Cumann Lúthchleas Gael is a volunteer led organisation and relies substantially on services provided by its members across the country and further afield. It is not possible to quantify the value of these services carried out by the Association's members and volunteers. All of the amounts stated above were treated as an expense of the Association in the financial year. No amounts were capitalised into assets. Employment wage subsidy receipts of €Nil (2022: €439,345) were received during the year.

4. Judgement and key sources of uncertainty

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

Impairment of trade receivables and balances owed by GAA Units

The Association trades with a large and varied number of third-party entities and GAA units on credit terms. Some amounts due will not be paid through the default of a small number of third-party entities. The Association uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. If the financial conditions of these receivables were to deteriorate, resulting in an impairment of their

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

4. Judgement and key sources of uncertainty - continued

Impairment of trade receivables and balances owed by GAA Units- continued

ability to make payments, additional allowances may be required. There was no material impairment charge recorded in either period. See Note 14 for the carrying amount of receivables.

Capital and Other Provisions

The provisions include amounts for capital grants payable to GAA units' projects. All amounts provided for have been ratified by the Financial Management Committee and Coiste Bainistíochta. Contributions to long term capital projects which are in early stages of project development have been provided for on the basis of funds available. Where performance related conditions are set, expenditure is recognised in line with these.

Provisions for risks and liabilities

A provision is recognised in the Balance Sheet when the Association has a legal or constructive obligation to settle. The Association are party to a number of litigations which are ongoing and will be fully defended. Provisions for outstanding claims are made in accordance with reserve valuation of claims made by the fund administrators, past experiences or values estimated based on legal representation.

Useful Lives of Property, Plant & Equipment

Long-life assets comprising primarily of property, plant and equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. Management regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial period. See Note 8 for the carrying amount of property, plant and equipment.

5. Prior year adjustments

In finalising the financial statements management identified a number of issues in connection with a number of accounting and presentations applied in previous years. In examining these issues management assessed that certain items in prior years had not been accounted for or presented in accordance with FRS 102. This has resulted in the following prior year adjustments all of which have been accounted for in accordance with FRS102.10 – Accounting Policies, Estimates and Errors.

(a) Investment property (Note 9)

Management reassessed the categorisation of assets within the Croke Park Stadium campus. Management identified that the Croke Park Hotel should have been recognised as an Investment Property in accordance with FRS 102.16. The correction of the misclassification in the prior year has resulted in the reversal of depreciation amounting to €732,500 (2021: €6,592,500), the recognition of a fair value movement of (€2,105,000) (2021: €26,700,000) and a consequential deferred tax movement amounting to €694,650 (2021: €8,811,000).

(b) Capital grant (Notes 15 and 16)

The classification of a capital grant as a reduction from Property, Plant & Equipment in the prior year financial statements is not in accordance with FRS 102.24 which required that the grant be recognised as deferred income and not deducted from the carrying amount of the asset. The correction of this error has resulted in an increase in the net book value of Property, Plant and Equipment amounting to €16,806,517, an increase in Deferred Capital Grant of €16,806,517, and an increase in depreciation charge of €1,390,884 offset by a similar increase in amortisation of capital grant income of €1,390,884.

(c) Trade receivables (Note 14)

The classification of certain amounts within trade receivables falling due within one year, in the prior year financial statements, represents a balance sheet classification error, as a material portion of these receivables were not due within one year. The correction of this error has resulted in an increase in trade receivables due after more than one year amounting to €6,170,787 and a consequential decrease in trade receivables due within one year by a similar amount.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

5. Prior year adjustments - continued

(d) Development Fund receivables (Note 14)

The classification of development fund receivables as amounts falling due within one year in prior year financial statements, represents a balance sheet classification error as a material portion of these receivables were not due within one year. The correction of this error has resulted in an increase in development fund receivables due after more than one year amounting to €34,026,306 and a similar decrease in development fund receivables due within one year.

(e) Other reclassification differences

In addition, there have been other classification errors identified, resulting in reclassifications in both the Statement of Income and Retained Earnings and Balance Sheets. These include items now classified within the Provision for Liabilities and other reclassifications to conform with the presentation and disclosure requirements of FRS 102.

All of the above adjustments (a) to (e) have resulted in a cumulative increase in the 2022 opening retained earnings amounting to €24,481,500 and a reduction in the previously reported 2022 surplus amounting to (€677,850).

6. Taxation - consolidated

	30 September 2023	30 September 2022
	€	As restated €
(a) Analysis of charge in the year		
<i>Current tax:</i>		
Irish corporation tax	2,486,738	499,284
Under /(over) provision in respect of prior period	5,540	(181,498)
Tax charge	<u>2,492,278</u>	<u>317,786</u>
<i>Deferred tax:</i>		
Deferred tax on fair value movement	(899,250)	(694,650)
Taxation on profit on ordinary activities	<u>1,593,028</u>	<u>(376,864)</u>

(b) Factors affecting current tax charges

The tax assessed for the financial year is different to the standard rate of corporation tax in Ireland (12.5%). The differences are explained below:

	€	€
Surplus before taxation	<u>8,079,049</u>	<u>5,656,839</u>
Surplus by 12.5% (2022: 12.5%)	1,009,881	707,105
Differences between capital allowances and depreciation	9,877	87,337
Additional tax arising on surplus chargeable at 25%	1,187,477	83,819
Expenses not deductible	13,280	8,172
Tax effect of non-taxable income	(74,402)	(650,274)
Under /(over) provision in respect of prior period	5,540	(181,498)
Fair value adjustment of investment property subject to tax at the higher rate	(558,625)	(431,525)
Tax charge / (refund) on surplus	<u>1,593,028</u>	<u>(376,864)</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

6. Taxation - consolidated - continued

(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.

Prior year adjustment in respect of the classification of the Croke Park Hotel as an investment property (Note 5a).

(d) Cumann Lúthchleas Gael

Cumann Lúthchleas Gael is exempt from Income Tax under the provisions of the Taxes Consolidation Act 1997.

7. Exceptional Item – consolidated

	30 September 2023	30 September 2022
	€	€
Total Exceptional Item	<u>8,700,028</u>	<u>-</u>

The surplus on the land sale resulted in a tax charge of €2,175,007.

This surplus arises on the sale of lands at Clonliffe College. This sale, which took place in October 2022, represents the final element of the overall transaction which began in 2019.

8. Property, plant and equipment - Consolidated

	Land and buildings €	Equipment €	Fixtures and fittings €	Total €
Cost				
At 30 September 2022	204,309,695	35,776,194	52,840,582	292,926,471
Additions	1,158,818	605,817	4,910,131	6,674,766
Reclassification	(204,180)	-	204,180	-
Disposals	(107,993)	(3,171,711)	(1,309,998)	(4,589,702)
At 30 September 2023	<u>205,156,340</u>	<u>33,210,300</u>	<u>56,644,895</u>	<u>295,011,535</u>
Depreciation				
At 30 September 2022	78,375,974	32,867,122	51,750,860	162,993,956
Charge for the year	5,771,781	694,154	1,878,080	8,344,015
Disposals	(15,416)	(3,171,711)	(1,287,447)	(4,474,574)
At 30 September 2023	<u>84,132,339</u>	<u>30,389,565</u>	<u>52,341,493</u>	<u>166,863,397</u>
Net book value				
At 30 September 2022 (as restated)	<u>125,933,721</u>	<u>2,909,072</u>	<u>1,089,722</u>	<u>129,932,515</u>
At 30 September 2023	<u>121,024,001</u>	<u>2,820,735</u>	<u>4,303,402</u>	<u>128,148,138</u>

A total of €6.6m (2022: €6.6m) are included in land and buildings which relate to assets under construction as part of the lands acquired in Clonliffe College. Once construction is complete, the full costs of the asset will be transferred to investment properties.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

8. Property, plant and equipment - continued

Property, plant and equipment – Cumann Lúthchleas Gael

	National centre of excellence €	Fixtures, fittings and equipment €	Total €
Cost			
At 30 September 2022	12,672,152	9,758,077	22,430,229
Additions in year	-	1,790,532	1,790,532
Disposals	(107,993)	(1,309,998)	(1,417,991)
At 30 September 2023	<u>12,564,159</u>	<u>10,238,611</u>	<u>22,802,770</u>
Depreciation			
At 30 September 2022	1,578,948	8,414,333	9,993,281
Disposals	(15,416)	(1,287,447)	(1,302,863)
Charge for year	294,005	839,664	1,133,669
At 30 September 2023	<u>1,857,537</u>	<u>7,966,550</u>	<u>9,824,087</u>
Net book value			
At 30 September 2022	11,093,204	1,343,744	12,436,948
At 30 September 2023	<u>10,706,622</u>	<u>2,272,061</u>	<u>12,978,683</u>

9. Investment Property – consolidated

	Investment Property €
Valuation	
At 30 September 2022 (as restated)	53,895,000
Fair value movement	(2,725,000)
At 30 September 2023	<u>51,170,000</u>
Net Book Value	
At 30 September 2022 (as restated)	53,895,000
At 30 September 2023	<u>51,170,000</u>

Prior year adjustment in respect of the classification of the Croke Park Hotel as an investment property (Note 5a).

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

10. Investment in Joint Ventures - consolidated

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

	2023 €	2023 €	2023 €	2023 €	2022 €
	GAAGO	NHCCC	Le Chéile	Total	Total
At beginning of year	1,182,620	5,538,035	32,207	6,752,862	6,274,668
Transactions during year:					
Movements in carrying value	(550,000)	-	-	(550,000)	-
Dividends received	(600,000)	-	-	(600,000)	-
Share of profits/(losses)	758,355	(192,870)	669	566,154	558,020
Share of taxation	(96,752)	-	(84)	(96,836)	(79,826)
At end of year	<u>694,223</u>	<u>5,345,165</u>	<u>32,792</u>	<u>6,072,180</u>	<u>6,752,862</u>

Investment in Joint Ventures – Cumann Lúthcheas Gael

The carrying value of the group's investment in joint ventures, GAAGO Media Limited and Le Chéile were as follows:

	2023 €	2023 €	2023 €	2022 €
	GAAGO	Le Chéile	Total	Total
At beginning of year	1,182,620	32,207	1,214,827	701,421
Transactions during year:				
Movement in carrying value	(550,000)	-	(550,000)	-
Dividend received	(600,000)	-	(600,000)	-
Share of profits	758,355	669	759,024	593,232
Share of taxation	(96,752)	(84)	(96,836)	(79,826)
At end of year	<u>694,323</u>	<u>32,792</u>	<u>727,015</u>	<u>1,214,827</u>

Dividends received by CLG are offset by a reduction in the carrying value of the investment in the joint venture.

11. Cash and Cash equivalents

Included in cash and cash equivalents is €200,000 (2022: €400,000) held in fixed term deposit accounts, which has specific conditions.

12. Financial assets

During the year the Association invested in Government Bonds and a money market fund. All of the Bonds have a maturity date of between December 2023 and September 2024.

13. Inventory - consolidated

	30 September 2023 €	30 September 2022 €
Work in progress	719,823	1,756,515
Stock	<u>80,050</u>	<u>78,812</u>
	<u>799,873</u>	<u>1,835,327</u>

Work in progress represents:

(a) Pitch turf of €719,823 (2022: €790,951), held at the stadium pitch farm.

(b) Interest costs capitalised of €Nil (2022: €277,478) and other costs of €Nil (2022: €688,086) relating to the acquisition of property in Clonliffe, Drumcondra, Dublin 3. The capitalisation rate used was 1.7%.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

14. Receivables due within one year	Consolidated	Consolidated	CLG	CLG
	30 September 2023	30 September 2022	30 September 2023	30 September 2022
	€	As restated €	€	As restated €
Receivables and prepayments	14,285,852	22,468,131	5,561,365	13,811,345
Balance due from Páirc an Chrócaigh Teoranta	-	-	15,077,803	17,661,956
Amounts due from GAA units (within one year)	7,719,032	6,142,955	7,719,032	6,142,955
Development Fund receivables < 1 year	3,028,006	3,451,965	3,028,006	3,451,965
	<u>25,032,890</u>	<u>32,063,051</u>	<u>31,386,206</u>	<u>41,068,221</u>
Receivables due after one year	Consolidated	Consolidated	CLG	CLG
	30 September 2023	30 September 2022	30 September 2023	30 September 2022
	€	As restated €	€	As restated €
Trade receivables	6,010,947	6,170,787	-	-
Development Fund receivables > 1 year	34,644,170	34,026,306	34,644,170	34,026,306
	<u>40,655,117</u>	<u>40,197,093</u>	<u>34,644,170</u>	<u>34,026,306</u>

All trade receivables are due within the Association's normal terms, which vary between on demand and ninety days. Receivables are shown net of impairment in respect of doubtful debts.

Total amounts advanced to GAA units as part of the Development Fund scheme at 30 September 2023 are €37,672,176 (2022: €37,478,271). The average repayment term on these loans is 9 years. Interest accrues at a rate of 1.9%. All loans are fully recoverable from GAA units. Where required a level of impairment is provided for in the financial statements.

During the year there were arrangements made with GAA Units to amend payment profiles and an agreement made with a GAA Unit to assist in repaying the bank loan owed on a major capital project. The active loan and funding policy instruction from An Coiste Bainistíochta and the Finance Management Committee is that no loan balance will ever be written off and management continue to engage with GAA Units to amend payment profiles and terms as appropriate to recover outstanding receivables in full.

15. Payables due within one year	Consolidated	Consolidated	CLG	CLG
	30 September 2023	30 September 2022	30 September 2023	30 September 2022
	€	As restated €	€	As restated €
Payables and accruals	31,695,818	38,265,876	24,493,593	22,611,464
GAA payables and accruals	14,351,543	18,317,039	14,351,538	18,317,039
Deferred capital grants	1,390,884	1,390,884	-	-
Bank loan	1,000,000	1,000,000	-	-
Funds on deposit from GAA units	52,133,811	43,097,524	52,133,811	43,097,524
Term tickets < 1 year (Note 17)	14,347,145	12,275,898	826,236	833,439
Balance due to Intercompany	-	-	282,209	559,466
Taxes and other liabilities	2,823,882	1,511,982	363,787	383,559
Deferred income	13,298,328	7,066,299	-	-
	<u>131,041,411</u>	<u>122,925,502</u>	<u>92,451,174</u>	<u>85,802,491</u>

The repayment terms of trade payables vary between on demand and ninety days. No interest is payable on trade payables. The terms of the accruals are based on the underlying contracts.

Repayments of €1 million will arise on bank loans during the year ending 30 September 2024. The bank loans are secured by a debenture from Gambetto Limited, Brindare Limited and Clonliffe Property Investments Limited

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

15. Payables due within one year - continued

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 College.

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.

Included in deferred income is an amount of €6m (2022:€Nil) received in advance relating to concert ticket sales. These concerts will take place in 2024 and the Group will incur a commensurate expense which will be payable to the concert promoter.

16. Payables due after one year

	Consolidated 30 September 2023	Consolidated 30 September 2022 As restated
	€	€
Deferred capital grant	14,157,220	15,583,929
Bank loans	-	1,000,000
	<u>14,157,220</u>	<u>16,583,929</u>

The prior year adjustment is in respect of the reclassification in relation to the capital grant (Note 5b).

17. Deferred term ticket revenue

	Consolidated 30 September 2023	Consolidated 30 September 2022	CLG 30 September 2023	CLG 30 September 2022
	€	€	€	€
At beginning of the year	45,539,297	38,891,987	2,759,578	3,593,017
Subscriptions during the year	15,073,655	20,804,055	-	-
Transfer to Statement of Income and Retained Earnings	<u>(15,893,249)</u>	<u>(14,156,745)</u>	<u>(854,994)</u>	<u>(833,439)</u>
	<u>44,719,703</u>	<u>45,539,297</u>	<u>1,904,584</u>	<u>2,759,578</u>
Term tickets < 1 year	14,347,145	12,275,898	826,236	833,439
Term tickets > 1 year	<u>30,372,558</u>	<u>33,263,399</u>	<u>1,078,348</u>	<u>1,926,139</u>
	<u>44,719,703</u>	<u>45,539,297</u>	<u>1,904,584</u>	<u>2,759,578</u>

18. Provisions for liabilities

	Consolidated 30 September 2023	Consolidated 30 September 2022	CLG 30 September 2023	CLG 30 September 2022
	€	€	€	€
Capital grants payable to GAA units (Note 18a)	24,829,933	23,041,888	24,829,933	23,041,888
Claims creditors (Note 18b)	25,687,427	24,852,840	25,687,427	24,852,840
Deferred tax liability (Note 18c)	<u>7,217,100</u>	<u>8,116,350</u>	-	-
	<u>57,734,460</u>	<u>56,011,078</u>	<u>50,517,360</u>	<u>47,894,728</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED**18. Provisions for liabilities - continued****(a) Capital grants payable to GAA units – consolidated and CLG**

	30 September 2023	30 September 2022
	€	As restated €
At beginning of year	23,041,888	8,741,888
Additional grants awarded / repurposed	4,500,000	14,887,274
Payments	<u>(2,711,955)</u>	<u>(587,274)</u>
At end of year	<u>24,829,933</u>	<u>23,041,888</u>
Capital grants payable to GAA units <1 year	4,900,000	2,711,957
Capital grants payable to GAA units >1 year	<u>19,929,933</u>	<u>20,329,931</u>
	<u>24,829,933</u>	<u>23,041,888</u>

All Capital grants payable to GAA units include amounts provided for which have been ratified by the Financial Management Committee and An Coiste Bainistíochta. Contributions to long term capital projects which are in early stages of project development have been provided for on the basis of funds available. Where performance related conditions are set, expenditure is recognised in line with these.

(b) Claims creditors – consolidated and CLG

	30 September 2023	30 September 2022
	€	As restated €
At beginning of the year	24,852,840	26,332,548
Claims incurred during the year	13,179,520	8,441,401
Write off of claims previously reported	(3,238,207)	(1,319,524)
Payments made	<u>(9,106,726)</u>	<u>(8,601,585)</u>
	<u>25,687,427</u>	<u>24,852,840</u>
Claims creditors < 1 year	7,653,158	8,284,280
Claims creditors > 1 year	<u>18,034,269</u>	<u>16,568,560</u>
	<u>25,687,427</u>	<u>24,852,840</u>

(b) Claims creditors – consolidated and CLG - continued

The Association provides, funds and administers an Injury Benefit Fund, an Insurance Fund and holds a level of reserves. It maintains provisions for reported and potential injuries and related claims under these three programmes along with other liabilities including legal claims. Under these arrangements the Association retains certain exposures up to pre-determined self-insurance levels. The provision for these exposures represents amounts provided based on advice from professional advisors, industry information and historical data in respect of claims that are classified as incurred but not reported and outstanding loss reserves. The methodology of estimating the provisions is periodically reviewed to ensure that the assumptions made continue to be appropriate. The utilisation of the provisions is dependent on the timing of the settlement of the outstanding claims. Further detail on the Association's Insurance and Injury Benefit Funds are outlined in schedules L and M.

The Association is party to various litigation proceedings and other claims arising from the nature of its activities as a national sporting governing body. Communication in relation to such matters are ongoing and the Association is actively engaging with counterparties to try and resolve and will always robustly defend its position where it disagrees with the claims made or that the Association should be a named party.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

18. Provisions for liabilities - continued	30 September 2023	30 September 2022
(c) Deferred tax liability - consolidated		As restated
	€	€
At beginning of the year	8,116,350	8,811,000
Movement during the year	<u>(899,250)</u>	<u>(694,650)</u>
At end of the year	<u>7,217,100</u>	<u>8,116,350</u>

19. Pensions

Cumann Lúthchleas Gael operates both defined benefit and defined contribution pension arrangements. The defined benefit pension is closed to future accrual. The Assets of the Scheme are held separately from those of the Association, being invested under trust. The Central Council's share of the contributions to the schemes is charged to the Statement of Income and Retained Earnings.

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 2023 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 plan exposes 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 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 plan has 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.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

19. Pensions - continued

The significant assumptions are summarised in the table below: **30 September 2023** **30 September 2022**

Assumptions		
Discount rate	4.20%	3.70%
Inflation	2.70%	2.60%
Rate of increase in deferred benefits	2.70%	2.60%
Salary escalation	<u>2.90%</u>	<u>2.80%</u>

The mortality assumptions used were:

Longevity at age 65:		
Male	23.5	23.0
Female	<u>25.8</u>	<u>25.3</u>

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

	30 September 2023	30 September 2022
	€000	€000
Total fair value of pension scheme assets	2,067	1,952
Present value of retirement benefit obligation	<u>(808)</u>	<u>(811)</u>
Net retirement benefit surplus	<u>1,259</u>	<u>1,141</u>

	30 September 2023	30 September 2022
	€000	€000

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

Present value of the defined benefit obligation at 1 October		
Current service cost	(811)	(5,362)
Interest expense	(13)	(92)
Benefits paid out	(30)	(36)
<i>Re-measurements</i>	-	3,784
Experience gain on schemes' liabilities		
Actuarial gain arising from changes in financial assumptions	(38)	430
Present value of the defined benefit obligation at 30 September	<u>84</u>	<u>465</u>
	<u>(808)</u>	<u>(811)</u>

	30 September 2023	30 September 2022
	€000	€000

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

Fair value of plan assets at 1 October	1,952	6,860
Expected return on plan assets	73	54
Actuarial loss on assets	15	(1,487)
Employer contributions	27	309
Benefits paid	-	(3,784)
Fair value of plan assets at 30 September	<u>2,067</u>	<u>1,952</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED**19. Pensions - continued**

The expense recognised in the income statement is as follows:

	30 September 2023 €000	30 September 2022 €000
Defined benefit scheme:		
Current service cost	13	92
Net interest expense	(53)	(18)
Death in service cost	3	3
Total expense relating to defined benefit plans	<u>(37)</u>	<u>77</u>

The costs in respect of the defined benefit contribution scheme were €Nil (2022: €334,000). The total retirement benefit costs of the group for the year amounted to €620,146 (2022: €768,000). The contribution rate in respect of the defined benefit arrangement was 40% of pensionable salaries.

20. Related party transactions – Consolidated

	30 September 2023 €000	30 September 2022 €000
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The following balances were outstanding with related parties at the year end:

Trading balances due to GAA units	(22,004,694)	(17,324,819)
Funds on deposit from GAA units	(52,133,811)	(43,097,524)
Balances due from GAA units	<u>45,391,208</u>	<u>43,621,226</u>

Key Management Personnel

Cumann Lúthchleas Gael's key management personnel comprises the members of An Coiste Bainistíochta and the senior executive staff members who manage the affairs and business of the Association. An Coiste Bainistíochta currently comprises 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.

	2023	2022
Senior Executive Team	<u>14</u>	<u>14</u>

	30 September 2023 €	30 September 2022 €
Salaries	2,129,146	1,943,241
Employer PRSI	230,688	206,016
Employer Pension costs	<u>185,312</u>	<u>207,645</u>
	<u>2,545,146</u>	<u>2,356,902</u>

All employee remuneration of Cumann Lúthchleas Gael is subject to full oversight by An Coiste Bainistíochta and specifically its Remuneration Committee. The Cumann Lúthchleas Gael Remuneration Committee has a delegated responsibility for the implementation of the Association's remuneration policy, including the determination of the remuneration package of the Ard-Stiúrthóir and the Senior Executives of the Association.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

20. Related party transactions - continued

Related party transactions – Cumann Lúthchleas Gael

Ard-Chomhairle, Cumann Lúthchleas Gael controls Páirc an Chrocaigh CTR (“PCT”) and Músaem Chumann Lúthchleas Gael CTR (“Músaem”). Transactions between Ard Chomhairle and PCT resulted in net income to Ard-Chomhairle amounting to €6,388,977 (2022: €9,878,399).

Transactions between CLG and Músaem resulted in net income to Músaem of €150,000 (2022: €150,000) with no outstanding balance at 30 September 2023 (2022: €150,000).

	30 September 2023	30 September 2022
	€	€
The following balances were outstanding with related parties at the year end:		
Amounts receivable/(payable to) from related parties:		
Receivable from / (Payable to) PCT and subsidiaries	14,795,592	17,102,491
Funds on deposit from GAA units	(52,133,811)	(43,097,524)
Balances due to GAA units	(14,351,538)	(18,317,039)
Balances due from GAA units	<u>45,391,208</u>	<u>43,621,226</u>

21. Reserves – Cumann Lúthchleas Gael (Restated Note 2)

	CLG	Injury Benefit Fund	Insurance Fund	Total
	€	€	€	€
Opening Reserves	3,922,353	9,500,784	1,086,870	14,510,007
OCI Movement	61,000	-	-	61,000
Transfer from CLG to injury benefit fund & insurance fund	(1,797,417)	1,466,424	330,993	-
Retained earnings for the year	<u>2,747,453</u>	<u>1,506,536</u>	<u>(1,213,270)</u>	<u>3,040,719</u>
Closing Reserves	<u>4,933,389</u>	<u>12,473,744</u>	<u>204,593</u>	<u>17,611,726</u>

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED**22. Financial instruments - Consolidated**

The analysis of the carrying amounts of the financial instruments of Cumann Lúthchleas Gael required under section 11 of FRS 102 is as follows:

	30 September 2023	30 September 2022
	€	As restated €
Financial assets that are debt instruments measured at amortised cost		
Receivables	28,015,832	34,781,873
Cash and cash equivalents	57,736,572	106,188,304
Financial assets	72,200,144	-
Balances due from GAA units	<u>37,672,177</u>	<u>37,478,271</u>
Financial liabilities measured at amortised cost		
Payables and accruals	58,341,292	65,892,352
GAA payables and accruals	14,351,536	18,317,039
Bank loan	1,000,000	2,000,000
Funds on deposit from GAA units	<u>52,133,811</u>	<u>43,097,524</u>

Financial instruments – Cumann Lúthchleas Gael

The analysis of the carrying amounts of the financial instruments of Central Council required under section 11 of FRS 102 is as follows:

	30 September 2023	30 September 2022
	€	As restated €
Financial assets that are debt instruments measured at amortised cost		
Receivables	28,358,200	37,616,256
Cash and cash equivalents	28,463,197	60,246,063
Financial assets	52,200,337	-
Balances due from GAA units	<u>37,672,176</u>	<u>37,478,271</u>
Financial liabilities measured at amortised cost		
Payables and accruals	25,643,592	24,387,928
GAA payables and accruals	22,286,906	26,601,319
Funds on deposit from GAA units	<u>52,133,811</u>	<u>43,097,524</u>

23. Contingent liability

Páirc an Chrócaigh CTR (PCT) is party to a loan agreement with Bank of Ireland, Cork County Board and Páirc Uí Chaoimh CTR, regarding the financing of the redevelopment of Páirc Uí Chaoimh Stadium, Cork. A liability to Bank of Ireland of €20.2m (2022: €21.1m) has been recognised by Cork County Board as at 30 September 2023. The borrowings are secured by a negative pledge in respect of all the assets of Cork County Board and Páirc Uí Chaoimh CTR and an assignment of grant funding. The directors of PCT do not anticipate that any deficit will be incurred by Páirc an Chrócaigh CTR as a result of this loan agreement.

NOTES TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS - CONTINUED

24. Commitments

(a) Capital commitments

At 30 September 2023, capital commitments of €15m existed in relation to the refurbishment project at Croke Park Stadium.

Capital Commitments of €36.3m existed in relation to the construction of a new hotel property.

Capital commitments of €3.2m existed in relation to a contract entered into with Dublin City Council regarding the development of community lands and facilities on the Croke Villas site. This site is adjacent to the Cusack stand side of the stadium. The payment of the committed amount is subject to certain terms and conditions.

(b) Operational commitments

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

CLG are party to financing arrangements which are not expected to give rise to a financial outflow.

25. Operating lease

The Group has leased the Croke Park Hotel to a third-party operator on a long-term contract until 2039. It is expected that income of €9.5m will be generated over the next 5 years.

26. 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.

27. Approval of financial statements

The financial statements were approved on 6 February 2024.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023

	30 September 2023 €		30 September 2022 €	
A Gate receipts – consolidated and group				
All-Ireland Football Championship and Tailteann Cup		18,743,761		16,314,664
All-Ireland Hurling Championship		10,949,152		10,336,913
Allianz Football League		4,842,789		3,604,829
Allianz Hurling League		2,256,514		2,044,831
Other Competitions		1,658,801		1,175,117
		<u>38,451,017</u>		<u>33,476,354</u>
B Commercial income	30 September 2023 € Consolidated	30 September 2022 € Consolidated	30 September 2023 € CLG	30 September 2022 € CLG
Media coverage	12,845,678	16,578,096	12,845,678	16,578,096
Sponsorship	7,145,275	8,136,789	7,145,275	8,136,789
Advertising & preferred suppliers	1,376,270	1,787,557	-	-
Licensing fee	364,964	362,161	364,964	362,161
Royalties	216,417	303,108	216,417	303,108
	<u>21,948,604</u>	<u>27,167,711</u>	<u>20,572,334</u>	<u>25,380,154</u>
C State funding – consolidated and group		30 September 2023 €		30 September 2022 €
Covid 19 Resilience Scheme One*		1,227,000		3,500,000
Covid 19 Resilience Scheme Three*		-		6,000,000
Sport Ireland Energy Grants		4,863,817		-
Players Eligible Expenses Scheme*		4,317,545		8,224,591
Youth Field Support*		2,389,653		2,499,404
Sport Ireland Dormant Account Funding		927,559		248,290
Government of Ireland – Emigrant Support Programme**		440,187		434,508
Sport Ireland Capital Grants*		-		356,000
Department of Communications, Environment & Climate		227,000		100,000
Local Authority Grant – Water Board		10,000		8,000
Grant Consiel EU		-		(1,079)
Health Service Executive and HOSP		142,483		140,000
DES Associates – CITES		(167)		46,270
		<u>14,545,077</u>		<u>21,555,984</u>

* The sponsoring department for these grants is the Department of Tourism, Culture, Arts, Gaelteacht, Sport and Media. These are administrated through Sport Ireland.

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

Sport Ireland – Covid 19 Resilience Scheme One

This grant has been made available to ensure that the sports sector can overcome any remaining barriers to a full return to organised sport following the Covid 19 pandemic. The Sport Ireland grant is sponsored by the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023 - CONTINUED

Sport Ireland – Sports Energy Support Scheme

This scheme contributes towards the increased energy costs associated with providing sporting activity only. The grant has been awarded over two financial years 2022 and 2023. The Sport Ireland grant is sponsored by the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media.

Sport Ireland – Inter-county Gaelic Games (Player Eligible Expenses support scheme)

This grant contributes towards inter-county Gaelic games supporting male and female inter-county players. The grant is awarded for the calendar years 31 December 2022 and 31 December 2023. The Sport Ireland grant is sponsored by the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media.

Sport Ireland – Field Sports Grant

This grant contributes towards GAA participation & games development programme. The grant is awarded for the calendar years 31 December 2022 and 31 December 2023. The Sport Ireland grant is sponsored by the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media

Sport Ireland – Dormant Accounts Funding grant for Sport for All Club fund

Funds utilised for club development and equipment supporting opportunities for inclusivity, particularly aimed at those with additional/special needs. Distributed to clubs via an application process. Awarded for the calendar years 31 December 2022 and 31 December 2023.

Department of Foreign Affairs – Emigrant Support Programme

The grant is made under the Government of Ireland Emigrant Support Programme (ESP) to fund projects that will have a clear and identifiable impact on supporting and building global Irish communities. The grant is awarded for the calendar years 31 December 2022 and 31 December 2023. This grant is administered by the Irish Abroad Unit of the Department of Foreign Affairs and use is restricted to the objectives of the letters of offer for the two periods.

Department of Communications, Environment & Climate – GAA Green Club Programme

This grant supports implementation of the GAA Green Club Programme which was set up to promote sustainability, awareness and action in the operations and activities of Gaelic games clubs and communities. Awarded for the calendar years 31 December 2022 and 31 December 2023.

Health Service Executive (HSE)

The funding contributes towards salary costs of the Community & Health department personnel to manage the delivery of the Irish Life GAA Healthy Clubs programme. Awarded for the calendar years 31 December 2022 and 31 December 2023.

National Office for Suicide Prevention (NOSP)

The funding contributes towards the Community & Health department's capacity to deliver agreed objectives under the Connecting for Life strategy, Ireland's national strategy to reduce suicide. Awarded for the calendar years 31 December 2022 and 31 December 2023.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023 - CONTINUED

Details of 2023 Government Grants as required by Circular 13/2014	Year Of Grant Award	Total Grant Award	Amount Included 2023 Financial Statements	Monies received in year	Grants deferred at year end	Grants accrued at year end
Covid Energy Grant Part 1	2022	11,730,000	4,560,883	11,730,000	7,169,117	-
Covid Energy Grant Part 2	2023	1,253,500	302,934	1,253,500	950,566	-
Covid Grant	2022	1,227,000	1,227,000	1,227,000	-	-
Player Eligible Expenses Scheme	2022	5,224,591	108,044	2,097,791	309,156	-
Youth Field Support	2022	2,389,653	597,413	1,194,827	-	-
Government of Ireland: ESP	2022	467,874	86,214	-	-	-
Player Eligible Expenses Scheme	2023	5,641,791	4,209,501	5,641,791	1,432,290	-
Youth Field Support	2023	2,389,653	1,792,239	1,194,827	-	(597,412)
Sport Ireland – Sports Disability	2023	700,000	700,000	700,000	-	-
Sport Ireland – Other	2023	775,760	227,560	476,958	264,658	-
Department of Environment, Climate and Communications	2023	227,000	227,000	227,000	-	-
Government of Ireland:ESP	2023	470,731	353,973	470,731	116,758	-
Health Service Executive	2023	90,000	90,000	90,000	-	-
Health Service Executive – HOSP	2023	55,000	52,483	50,000	-	-
Local Authority Water Board	2023	10,000	10,000	10,000	-	-
Association Cites Region	2023	46,270	(167)	-	-	-
Total		<u>32,698,823</u>	<u>14,545,077</u>	<u>26,364,425</u>	<u>10,242,545</u>	<u>(597,412)</u>

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023 - CONTINUED

D Other income	30 September	30 September	30 September	30 September
	2023	2022	2023	2022
	€	€	€	€
	Consolidated	Consolidated	CLG	CLG
Rental income	2,587,212	2,232,274	195,676	157,624
Museum income	1,671,268	1,252,889	-	-
Membership registrations	658,849	1,169,788	658,849	1,169,788
Net interest	565,166	178,423	565,166	178,423
Fines	1,798	3,401	1,798	3,401
Other income	1,135,143	2,072,588	890,279	100,577
	<u>6,619,436</u>	<u>6,909,363</u>	<u>2,311,768</u>	<u>1,609,813</u>
E Match day costs			30 September	30 September
			2023	2022
			€	€
			CLG	CLG
Venue rental			9,321,176	8,075,875
Match officials			441,430	410,153
Venue expenses			467,628	532,915
Ticketing costs			609,449	1,698,816
Match Day Activation Costs			2,405,881	2,079,277
Other Match Day Costs			237,332	133,316
Medals and trophies			471,048	384,545
Awards ceremonies and trips			572,033	89,109
			<u>14,525,977</u>	<u>13,404,006</u>
F Operating costs				
Staff and pension costs			6,379,021	5,105,036
Rent and insurance			54,824	87,990
Professional fees			946,583	862,349
Conferences and travel			846,990	642,039
Financial Costs			102,712	153,899
Office admin and sundry expenses			209,270	72,958
			<u>8,539,400</u>	<u>6,924,271</u>
G Marketing, communication & IT costs				
Marketing			1,967,795	1,268,273
IT costs			1,503,639	1,231,851
Communications			78,483	67,440
			<u>3,549,917</u>	<u>2,567,564</u>
H Distribution to GAA units				
Team costs			3,733,350	2,401,503
Team expenses			2,037,262	1,972,948
Players mileage			1,165,965	742,324
Players nutrition			6,936,577	5,116,775
			<u>8,494,039</u>	<u>5,191,586</u>
Annual distributions				
Competition distributions			2,867,713	2,124,220
Allianz Football League			1,354,869	1,023,988
Allianz Hurling League			4,222,582	3,148,208
			<u>19,653,198</u>	<u>13,456,569</u>

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023 - CONTINUED

I Games development, player welfare and organisational development costs	30 September 2023 €	30 September 2022 €
Games development		
Deployment of personnel*	9,564,004	7,334,576
National Games Development Centre	427,418	357,253
Educational projects	206,409	715,939
Cúl Camps	464,934	445,493
INTO Competitions	36,599	(34,085)
County projects	13,907	3,365
Féiles	38,408	102,948
Cumann na mBunscol	98,000	68,000
Other games development	42,954	36,340
Coaching conference	22,643	70,328
Hurling Development Initiatives	60,745	68,537
	<u>10,976,021</u>	<u>9,168,694</u>
Other games development		
International dimension**	1,829,909	1,364,172
Referees development	348,469	107,470
	<u>2,178,378</u>	<u>1,471,642</u>
Player welfare		
Initiatives and programmes	2,870,398	3,653,172
Sport Ireland contribution to player welfare (eligible expenses)*	4,317,544	8,224,591
	<u>7,187,942</u>	<u>11,877,763</u>
Organisation development		
Membership programme	658,358	496,573
Officer training programme	157,374	11,631
National Strategy Plan	4,394	9,414
Intercultural strategy	84,570	76,000
	<u>904,696</u>	<u>593,618</u>
Other programmes		
Healthy Club Programme ***	1,635,191	257,344
Child Protection Programmes	19,326	7,080
	<u>1,654,517</u>	<u>264,424</u>
Coiste na Gaeilge		
Scór na nÓg and Scór Sinsear	62,088	30,892
Costaisí Cultúrtha	40,847	45,053
	<u>102,935</u>	<u>75,945</u>
	<u>23,004,489</u>	<u>23,452,086</u>

* Sport Ireland Grant Assisted

** Part funded by the Department of Foreign Affairs

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023 - CONTINUED

J Operating grants	30 September 2023 €	30 September 2022 €
Covid Support Grant	2,869,941	6,529,916
Provincial council grants	431,156	430,640
	<u>3,301,097</u>	<u>6,960,556</u>
Related bodies		
Cumann Peil Gael na mBan	258,562	266,841
An Cumann Camógaíochta	307,675	258,747
National Handball Centre Croke Park	499,771	250,000
	<u>1,066,008</u>	<u>775,588</u>
Other operating grants		
Inter firms' council	25,000	10,000
County & Province: administration & accounting grants	358,150	1,163,322
Músaem CLG	150,000	150,000
Club draw	114,998	114,970
Other grants and donations	283,351	138,873
	<u>931,499</u>	<u>1,577,165</u>
	<u>5,298,604</u>	<u>9,313,309</u>
K Capital grants		
<u>Capital grant – Casement Park*</u>		
Casement Park redevelopment grant	-	14,000,000
<u>Capital grant – Other</u>		
County infrastructure	8,501,710	5,617,275
Club infrastructure	3,971,208	3,000,000
Overseas infrastructure	-	1,500,000
Funding expenses	16,759	5,802
	<u>12,489,677</u>	<u>10,123,077</u>
	<u>12,489,677</u>	<u>24,123,077</u>

* A joint legal agreement has been entered into by Central Council, Ulster Council and Northern Ireland Executive's Department of Culture, Arts and Leisure (Now Department of Communities). As part of this agreement Central Council's commitment is Stg £15m (€17.6m) to support the redevelopment costs of Casement Park. This commitment is fully provided for.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023 - CONTINUED

L Insurance Fund	30 September 2023	30 September 2022
	€	€
Income		
Insurance Premium Income	6,186,243	6,208,580
Allocation from Central Council Gate Receipts	<u>330,993</u>	<u>258,506</u>
	6,517,236	6,467,086
Expenditure		
Premium paid to Insurers	(6,464,432)	(5,904,037)
Insurance Claims	<u>(935,081)</u>	<u>(142,867)</u>
Total Insurance Costs	<u>(7,399,513)</u>	<u>(6,046,904)</u>
Net total (loss) / profit	<u>(882,277)</u>	<u>420,182</u>

Cumann Lúthchleas Gael Insurance Fund was established with the objective to provide unified, appropriate, and cost-effective insurance covers for all units of the Association based in Ireland and Britain. The fund acts as an arranger in procuring necessary insurances on an annual basis and collects monies from all units in order to settle premium costs. The risks covered are employer's liability and public liability. The fund also facilitates the collection and payment of premiums in respect of a group property insurance policy. The insurance brokers for the fund are Marsh Ireland and Loss Adjustors are Allianz.

M Injury Benefit Fund	30 September 2023	30 September 2022
	€	€
Income		
Injury Benefit Fund Team Registrations	4,918,212	5,711,303
Injury Benefit Fund Gate Levy	<u>677,890</u>	<u>661,953</u>
	5,596,102	6,373,256
Allocation from Central Council Gate Receipts	<u>1,466,424</u>	<u>1,436,912</u>
Total Injury Benefit Fund Income	7,062,526	7,810,168
Expenditure		
Claims paid	(3,779,566)	(5,610,256)
Injury Administration Fees and Expenses	<u>(310,000)</u>	<u>(309,999)</u>
Total Injury Benefit Fund Costs	<u>(4,089,566)</u>	<u>(5,920,255)</u>
Injury Benefit Fund Surplus	<u>2,972,960</u>	<u>1,889,913</u>

Cumann Lúthchleas Gael Injury Benefit Fund is entirely self-funded and was established for the purpose of assisting members in respect of otherwise unrecoverable expenses incurred following accidental injury sustained in the course of playing and/or participating in official supervised training for Gaelic Games. The fund's income is solely derived from within the Association, in the form of team subscriptions paid by member units and levies collected from gate receipts of the four provincial councils and Central Council matches.

UNAUDITED SCHEDULES RELATING TO THE CONSOLIDATED AND CLG FINANCIAL STATEMENTS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023 - CONTINUED

M Injury Benefit Fund - continued

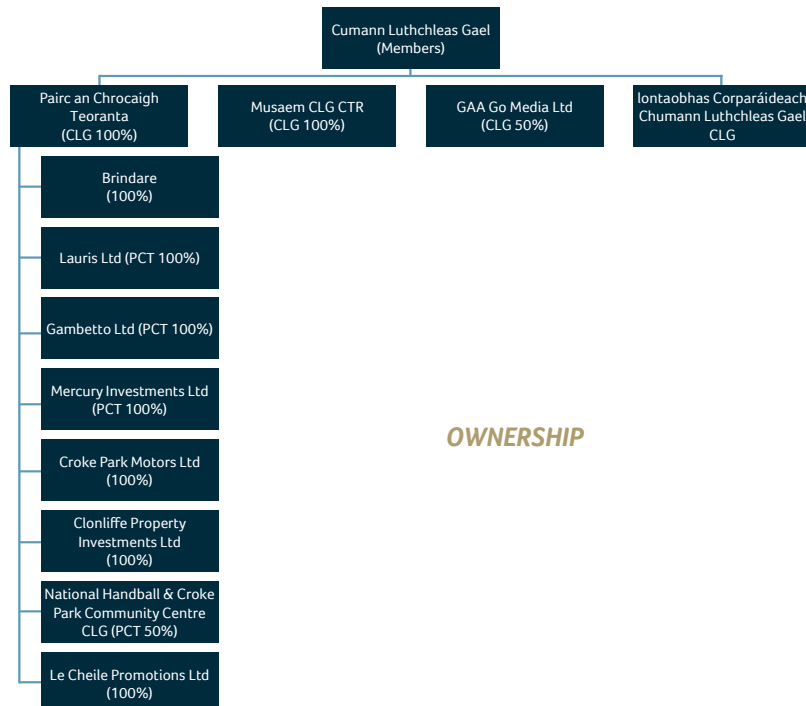
These amounts are made separately available to qualifying members to partly defray otherwise unrecoverable expenses via an approved scale of benefits and a formal claims approval process which is independently administered.

The objective of the fund is to provide benefits to players on teams registered with the fund in Ireland and Britain who incur accidental injury while playing Hurling, Gaelic Football, Handball or Rounders in the course of an official game or training session. The fund's income is derived wholly from team contributions and a proportion of gate receipts.

Claims on the fund are processed by an independent claims handler, DWF Limited, who are engaged as fund administrators and are responsible for the operation of the fund. Benefits paid and expenses incurred are reimbursed from the fund.

GAA ORGANISATIONS

ORGANISATION	LEGAL STRUCTURE	YEAR-END	PRINCIPAL ACTIVITIES	OWNERSHIP
Central Council (Cumann Lúthchleas Gael) *	<i>Unincorporated Association</i>	30/09/23	The governing body of the Gaelic Athletic Association.	<i>Membership organisation</i>
Páirc an Chrócaigh CTR (PCT)	<i>Company Limited by Guarantee</i>	30/09/23	The principal stadium trading company	CLG 100%
Brindare Ltd	<i>Private Company Limited by Shares</i>	30/09/23	This company is responsible for income and expenditure associated with our meeting and events business	PCT 100%
Gambetto Ltd./ Mercury Investments Ltd./ Croke Park Motors Ltd./ Clonliffe Property Investments Ltd	<i>Private Company Limited by Shares</i>	30/09/23	Property asset holding companies	PCT 100%
Lauris Ltd.	<i>Private Company Limited by Shares</i>	30/09/23	Cultivation & Sale of Pitch Turf	PCT 100%
National Handball and Croke Park Community Centre CLG	<i>Company Limited by Guarantee</i>	30/09/23	Management of the National Centre of Excellence for Handball	PCT 50%
Le Cheile Promotions Ltd	<i>Private Company Limited by Shares</i>	30/09/23	Development and management of commercial opportunities to support the provision of funding to player welfare activities	<i>The share capital is owned by PCT. The operational and financial policies are controlled jointly by CLG and Gaelic Players Association.</i>
Músaem CLG CTR	<i>Company Limited by Guarantee</i>	30/09/23	Administration, management and development of the GAA Museum	CLG 100%
GAA GO Media Ltd	<i>Private Company Limited by Shares</i>	31/12/23	GAAGO is a subscription-based IPTV sports channel.	CLG 50%
ICCLG CTR	<i>Company Limited by Guarantee</i>	30/09/23	Hold in trust, the title of property for related parties of Chumann Lúthchleas Gael	



OWNERSHIP



Páirc an Chrócaigh CTR and Subsidiary Companies

Annual Report and Consolidated Financial Statements

Financial Year Ended 30 September 2023



PÁIRC AN CHRÓCAIGH CTR

Larry McCarthy



Larry McCarthy assumed the role of Uachtarán Chumann Lúthchleas Gael at the GAA Congress of 2021 held remotely at Croke Park on February 27. The 40th GAA President since Maurice Davin in 1884, the New York GAA representative is the first-ever overseas official elected to the office. McCarthy moved to the US in 1985 where he became a member of the Sligo club in New York and would go on to become Secretary to the New York GAA Board from 2003-2009 and then New York GAA Chairman from 2009-2011, while also serving as secretary of the Gaelic Park Development Committee since 2011. He has served on several national GAA committees and was elected as a GAA Trustee in 2018. His three-year term of office runs until February 2024.

Tom Ryan



Tom Ryan is the 19th Director General of the Gaelic Athletic Association (GAA). He joined the GAA as Finance Director in January 2007 and was appointed Director General in April 2018. He has been a member of a number of the organisation's key national committees including the National Finance Committee and Audit and Risk Committee and has served on An Coiste Bainistíochta since 2011. A Carlow native, he is a member of Faughs GAA Club in Dublin and has served on the club executive for many years. A chartered accountant by profession, and a graduate of UCD, before joining the GAA he held senior positions in a number of organisations, most recently Brown Thomas Group.

Peter McKenna



Peter McKenna was appointed as the Stadium Director of Croke Park Stadium in 2001. Prior to joining Croke Park, Peter held the position of Chief Executive of Smurfit Publications, Smurfit Publishing and Design and iVenus.com. Peter was appointed to his current position of Stadium Director & Commercial Director for the GAA in 2011. In 2013, Peter won the Marketer of the Year Award and is the Stadium Business 2016 recipient of the Outstanding Achievement Award. Peter has a strong passion for sustainability and under his leadership, Croke Park stadium has become certified to international standards ISO14001 in Environmental Management, ISO20121 in Sustainable Event Management, ISO45001 in Health & Safety, and ISO50001 in Energy Management. Significantly the stadium achieved the target of full waste diversion from landfill in 2014 and has maintained this record ever since. In addition to his work with the GAA, Peter is a Fellow of the Marketing Institute of Ireland, on the advisory board of the National Anti-Bullying Research and Resource Centre, and a board member of the National Concert Hall. Peter is a Chemical Engineering graduate from UCD.

John Horan



John Horan, who was the 39th President of the GAA, is a current director on the Board of Páirc an Chrócaigh CTR. John is member of the Na Fianna club in Dublin and has assumed various other roles in the organisation including vice-chairperson and chairperson of Leinster GAA and Central Council Delegate for second level schools. John is currently Chairperson of the Páirc Uí Chaoimh CTR Board and Louth GAA Stadium Development Committee. John was school principal in St Vincent's CBS in Glasnevin.

Pádraig Ó Céidigh



A former secondary school teacher and accountant - in addition to his role on the Croke Park Board of Directors, Pádraig Ó Céidigh was an Independent Senator (nominated by the Taoiseach) in May 2016 and member of the Joint Committee on Transport, Tourism and Sport in the last Seanad. He was appointed Chairperson of the Shannon Group by the Government on the recommendation of the Minister for Transport. He is Adjunct Professor of Entrepreneurship and Business in NUIG and also holds the position of Chairperson of various companies. He is a former Chairperson of the National Research Committee for the GAA and is the founder of Aer Arann and of Aer Lingus Regional, amongst a number of other businesses. A member of CLG An Spidéal, Pádraig is also former Chairperson of Galway GAA Supporters Club. A fluent Irish speaker, Pádraig received his third level education in NUIG before establishing careers in accountancy, teaching and as a solicitor. He is also a Harvard University Alumni. Subsequently, he was awarded Business Alumni of the Year by NUIG. Furthermore, Harvard Business School selected Pádraig to be the subject of an entrepreneurship leadership case study in 2010.



BOARD OF DIRECTORS

Jarlath Burns



Jarlath Burns is the President-Elect of the GAA and has been on the GAA Management Committee for two years. He is a member of the Silverbridge GAA club in Co. Armagh, having played senior football for his club for 20 years.

Jarlath played senior inter-county football for Armagh for 13 years and captained his county to an Ulster title in 1999. He also won a Sigerson title with St. Mary's University College in 1989.

Following his successful playing days, he has since stepped into the roles of club secretary, and currently, club chairman for his club Silverbridge GAA.

Jarlath is a School Principal by profession and has been in education for 34 years. Furthermore, he holds a masters degree in education, a Professional Qualification in Headship, and a Bachelor of Education. Additionally, he was a member of the Eames Bradley Consultative Group and also served as a Secretary, Trustee, and Ardmháistir of Coláiste Mhuire Loch an Iúir Irish college in Donegal.

Pat Gilroy



Pat Gilroy has had lifelong participation in the GAA as a club player, officer, county player and manager in the GAA in both codes. He is a member of St. Vincents GAA Club in Dublin and is currently involved with the management of the St Vincent's Senior Hurling team. In his playing days, he played Senior Club Football for St.Vincents and Senior inter-county football for Dublin. Pat managed to reach the pinnacle of both club and inter-county football, by winning an All-Ireland Senior Football Championship with Dublin in 1995, and an All-Ireland Senior Club Football Championship in 2008 with St. Vincents. As a manager, he has also excelled, with his most notable achievement being the 2011 All-Ireland Senior Football Championship victory as manager of Dublin. Pat is a qualified mechanical engineer from Trinity College, having worked in over 40 countries in the wastewaterenergy and construction sectors over the last 30 years. He spent a large part of his career working for a French multinational environmental services company called Veolia and this resulted in him being awarded the Honour of Chevalier de L'ordre du Merit from the French government for his role with Veolia and his role as Dublin Football manager. Currently, he is the Vice-Chairman of the Building Materials Federation, and the Managing Director of Breedon Ireland.

Tom Gray



Tom Gray has been actively involved in the GAA since childhood. He has been involved at various times on several finance, executive and coaching committees in his club, Na Fianna CLG, in Dublin. Currently he is the Chairperson of the Coaching and Games Committee in Na Fianna.

He has years of coaching experience in Dublin GAA, having been involved with the Dublin football development squads from 2010 to 2021, including the roles of Dublin minor football manager in 2017 and Dublin U20 football manager from 2018 to 2021.

Outside of the world of GAA, Tom is currently Chief Executive of Excellence Limited, which is primarily involved in the sales, marketing and distribution of food and beverage products to the foodservice sector on the island of Ireland.

Pat Teehan



A member of the Coolderry GAA Club in Co. Offaly, Pat has a wealth of experience in Coolderry GAA, Offaly GAA, and Leinster GAA. Within his own club, Coolderry GAA, Pat has served as Secretary for four years and as PRO for two terms. For Offaly GAA, he has filled the following roles: PRO, Chairperson for Coiste na nÓg, Vice-Chairperson, Chairperson, Leinster Council Delegate, and Central Council Delegate. With Leinster GAA, he has been PRO, Vice Chairperson, and Chairperson. In addition, Pat has served on numerous committees at Central Level, including Communications, IT, Central Appeals, Facilities Health & Safety (Chairperson), and Rules Advisory. Aside from his work with the GAA, Pat is currently a Civil Servant working as a network manager in Tullamore and is also Chairperson of the Board of Management at his local Primary School. Additionally, Pat has volunteered for St. Vincent de Paul in the past and also volunteered at the Special Olympics in 2003.

John Murphy



John Murphy is the current Chairperson of Connacht GAA and has been a member of the GAA Management Committee for three years.

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

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



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
Iarlaith Ó Broin (appointed 25 May 2023)

Secretary and Registered Office

Peadar Mac Cionnaith
Páirc an Chrócaigh
Baile Átha Cliath 3

Solicitors

Reddy Charlton Solicitors
12 Fitzwilliam Place
Dublin 2



Bankers

AIB Bank
Lower Drumcondra Road
Dublin 9



Bank of Ireland
Drumcondra Road
Dublin 9



Auditors

Ernst & Young
Chartered Accountants
Harcourt Centre
Harcourt Street
Dublin 2



TUARASCÁIL STIÚRTHÓIR STAIDE PHÁIRC AN CHRÓCAIGH

On behalf of the directors of Páirc an Chrócaigh CTR and subsidiary companies, I am pleased to report a steady performance for the 2023 financial year.

Consolidated group turnover of €41.9m for the year 2023 was down 19.8% on the previous year at €52.4m.

Consolidated group profit, before interest, tax, depreciation, amortisation, fair value movement (q.v.) and exceptional items was €19.8m for 2023. This represented a drop of 22.9% on the record financial performance in 2022 at €25.6m, when the results were boosted by staging seven concerts.

In summary, a strong performance in our raison d’être activities delivered modest, positive returns from; match day rents, conference activity and premium seat and suite sales. The performance was helped by a substantial energy grant from Sports Ireland of €1.6m, together with the final tranche of the Clonliffe property transaction of €6.5m. As stated, there were no concerts or special events in 2023 and the post pandemic rates waiver, value €550k, ceased in 2022.

Significantly, the steady performance, combined with a positive outlook for 2024, enabled the group to deliver another exceptional dividend to CLG of €15m.

At this point, it is useful to describe our group structure. The companies that make up our consolidated group are as follows,

- Páirc an Chrócaigh CTR. The principal stadium trading company. PCT posted an operating surplus before interest, distributions, and exceptional items, at €11.8m for the period 2023. The comparative figure for 2022 was €15.8m.
- Brindare Ltd. This company is responsible for income and expenditure associated with stadium hospitality and our meeting and events business.
- Gambetto / Mercury Investments/ Croke Park Motors/ Clonliffe Property Investments – are vehicles we use to hold our property assets. As expected, rental income for the 12-month period 2023 at €2.4m was marginally higher than the comparative figure for 2022 at €2.1m.
- Lauris Ltd. This entity accounts for our pitch farm which is located in North County Dublin.
- 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 PCT share of the of the joint venture losses amounted to €193k.
- 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.

I referenced earlier the inclusion of a negative fair value movement. The accounting change is explained in the treatment of the Croke Park hotel under the accounting standard FRS 102. Previously, the directors had viewed the hotel as an intrinsic part of the stadium campus, however, following a reassessment of the standard, the hotel is now recognised as an investment property. Consequently, the value of the hotel is reported at current market rates, whereas previously the original cost was depreciated. The 2023 value of the hotel has been independently established at €51.2m. This is lower than the reference figure from 2021 which results in a negative €2.7m adjustment to the 2023 figure and when applied retrospectively to 2022, a €2.1m negative adjustment. An immediate consequence is that the 2022 figures were restated.

Reviewing the figures of the principal company in the group, Páirc an Chrócaigh in more detail.

Our match day rents performed positively with total revenues for the year at €8.3m up 4% on 2022 at €7.9m. Revenue from central council fixtures increased by €156k, generated from 26 match days with a 702k attendance compared with 25 match days in the prior year with a combined attendance of 683k. Leinster Provincial championship rental increased by 157k, where we hosted 5 match days attracting 134k in spectators as against 3 match days in 2022 attracting 95k fans. There were 5 Allianz League fixtures held in both periods with a combined attendance in 2023 at 111k, up marginally on 2022, at 104k.

TUARASCÁIL STIÚRTHÓIR STAIDE PHÁIRC AN CHRÓCAIGH - CONTINUED

In addition to the senior inter-county men's games we also hosted, Camogie and LGFA, club, league and championship finals, the schools and colleges finals, now a calendar fixture for St Patrick's Day, the senior, intermediate and junior AIB Club finals, The Tailteann Cup, the Christy Ring, the Nickey Rackard and the Lory Meagher Finals, the Joe McDonagh finals as well as continued support for Cumann na mBunscol and the Provincial Go Games series. Across all audiences we strive to present a 'céad míle fáilte' to everyone who comes to Croke Park. It makes us different, and our secret is the coterie of volunteer stewards who tirelessly deliver the smile, the welcome, the knowing nod that creates that magic atmosphere.

For the stewards and the operations team, July and August were exceptionally busy months with 28 matches and events taking place, equating to 72 hours of pitch use. It is credit to our operations team that the pitch surface was able to accommodate this level of traffic. Readers will recall that at the start of the year the pitch was in poor condition, following what was a very intensive pre-Christmas fixture schedule. Intensive renovation works took place in January and February and the pitch presented in excellent condition for the Dublin v Louth fixture on the 26th March; despite March being the wettest month on record, in Ireland, with 128mm of rainfall recorded in Croke Park. However, the record was short-lived as a very dry June was replaced with July being the wettest month on record with 154mm falling in the stadium.

The pitch is a very visible sign of attention to detail. Perhaps more importantly is the behind-the-scenes maintenance of health and safety standards that are integral to our event management planning. Irrespective of the size of the event, people are welcomed to a clean safe environment. The team's talent was recognised when they took the lead role in coordinating the trip to Ballina by US President Biden in April 2023.

Despite the vagaries in the weather our premium seat and suite sales posted impressive numbers. Total income at €15.6m for 2023 was up 13% on 2022 at €13.8m. During the period we sold 1,818 seats and 26 suites, with an extensive wait list for both products. Similarly, our meeting and events business had a solid year. Whilst total revenue across food and beverage and meeting and events at €13.3m was down on 2022 revenues at €19.3m, when we account for exceptional, concert revenues, of €8.2m, the underlying activity shows a year-on-year improvement of 19.6%.

In total we welcomed over 90,000 conference delegates. Each delegate would have seen how we have carefully transformed our food menus to champion sustainability across every plate we serve. We're proud to say that 85% of all our ingredients on our new menus are sourced from the island of Ireland and 70% are sourced from within 50 miles of the stadium. The latter has been a labour of love from the chefs of our hospitality partner, Aramark.

Our 50-mile menus have evolved from having sustainability as a core value for the senior management team. With 1.2m visitors in 2023, we are very conscious of the public profile Croke Park enjoys and the opportunity of using that leadership position to act as an agent of change. The new European Corporate Sustainability Reporting Directive, CSRD, will require us to report formally on our ESG stewardship from 2026 onwards. In preparation for this we have introduced a new reporting page. This year we will report on our journey to date and our aspirations to achieve alignment with the 2015 Paris Agreement. Going forward, we will adopt Science Based Targets (SBTs), the gold standard for reporting on ESG matters and our report will be a statement of measurable fact.

A key component of sustainability is to align ambition with cost efficiencies. Like everyone, Croke Park is not immune from the impact of cost-of-living increases.

Total group costs, for 2023, at €21.1m are up 4% on 2022 at €20.2m. Against a background of staggering inflation this is a credible performance, but not an area for complacency. Firstly, the lack of concerts would have contributed to a lower cost base for 2023 and whilst the 50% rates waiver in 2022 was no longer applicable in 2023, the current year more than compensated from a €1.6m energy grant from Sports Ireland. Two principal areas require continuous vigilance. Staff costs at €2.8m represent a 25.4% increase on 2022 at €2.3m. The removal of the COVID subsidy represents about a third of the increase. The balance of the increase represents our efforts to try and compensate for the cost of living increases that people have experienced. It is a recognition of the reality that we must pay more if we wish to retain our people

TUARASCÁIL STIÚRTHÓIR STAIDE PHÁIRC AN CHRÓCAIGH - CONTINUED

in a competitive, skills shortage market. However, we don't have the resources to chase the market. The challenge of finding a sweet spot is not insurmountable. To progress, we need to retain our best people and that means a greater focus on innovative ways to make Croke Park a compelling place to work.

The second area is Utilities, Rates, and Insurance, which, at €4.1m for 2023, represents a 16.9% increase on 2022 at €3.5m. Thankfully the cost of utilities is starting to plateau and even fall but the recent price shock has encouraged us to concentrate our efforts on energy savings, alternative energy sources and a renewed effort to reduce / eliminate the use of fossil fuels. This is a complex journey, but the financial benefit of sustainable practice could not be more clearly emphasised.

Stadium depreciation and amortization at €5.6m is down 14.6% on 2022 at €6.5m. This reflects a reduced level of capital expenditure during the COVID period. During the 2023 period we did invest in new pitch lights, which have greatly assisted our pitch renovation programme, we introduced water stations across the stadium to seek to reduce the use of PET, we erected a 70 plus bicycle rack in the Davin car park and we established a small 30 tree orchard on our pitch farm. Incidentally, the farm is now supplying goal mouths to clubs and county boards across the country.

The current year 2024 will see a significant step up in our capital program with the start of a circa €56m investment incorporating the demolition of the old handball centre and the installation of a water harvesting facility, the replacement of 36,000 seats in the lower bowl of the stadium, the installation of a new state of the art LED system and a significant refurbishment of the Cusack Stand. In April we will commence a new Dalata hotel in Clonliffe College.

During the year we continued our investment in the neighbourhood with support for local projects through our community fund. In total we invested €75k in a variety of activities, events, and local initiatives.

Within the community remit, in January, we hosted a prison services match as part of the rehabilitation work initiated by the Mountjoy Facility governor and in June we welcomed back the Muslim community for the celebration of Eid and we continue to support the HSE in the operation of the on campus vaccination centre.

A significant part of the campus tapestry is the GAA Museum. During the year the Museum celebrated 25 years in operation and marked the occasion with the unveiling of a new club wall at the AIB Club finals in January 2024. In total the Museum welcomed 129k people. It was no surprise that the prestigious Trip Advisor awarded the Museum the Travelers' Choice award which puts the facility in the top 10 attractions worldwide and the Experts Choice award for the top 2% of attractions worldwide based on publication reviews. The Museum figures are not consolidated into the Group accounts.

In conclusion, the 2023 results do not reach the dizzy heights of last year's record year, but they do demonstrate the stability of our underlying business. Stability demands a huge effort from the management team. I am very fortunate to work with an incredible group of highly motivated, talented individuals who consistently deliver an exceptional performance.

Overall stewardship rests with the stadium board, each member of whom contributes their time voluntarily, accepting peer kudos as the reward for regulatory risk directing a multi euro Group. On behalf of my team, I would like to thank them for their support and guidance during the year. Several board members will retire this year. They have seen the extremes of the business cycle; the COVID collapse as sport all but stopped and the record-breaking bounce back and remained calm throughout both.

For the newly appointed members, welcome to the home of Gaelic Games.

Peadar Mac Cionnaith
Stiúrthóir Staide Pháirc an Chrócaigh

Croke Park Annual Sustainability Report

Our sustainability story started in 2007 and since then, we have been on a learning journey that has brought rich and varied rewards. As home and headquarters of the GAA, we realised that Croke Park had an important part to play.

We have championed sustainability, not just locally in Ireland, but on a global scale, and been accredited to international standards for sustainable event management and environmental management for over 10 years.

Our 3 objectives



1. To mainstream sustainability across all stadium operations
2. To encourage awareness of sustainability and respect for the community and environment among stadium staff and visitors
3. To showcase sustainability initiatives for the wider GAA community.

The Facts & Figures

1st 

First stadium in the world to obtain certification to the newest international Environmental Standard ISO 14001.

4 

Our total number of ISO Certifications to date. (ISO 14001, ISO 45001, ISO 20121, ISO 50001)

100% 

Proud record of diverting 100% of our waste away from landfill, a record we have held ever since 2014.

85% 

85% of all ingredients in our new menus are sourced from the island of Ireland.

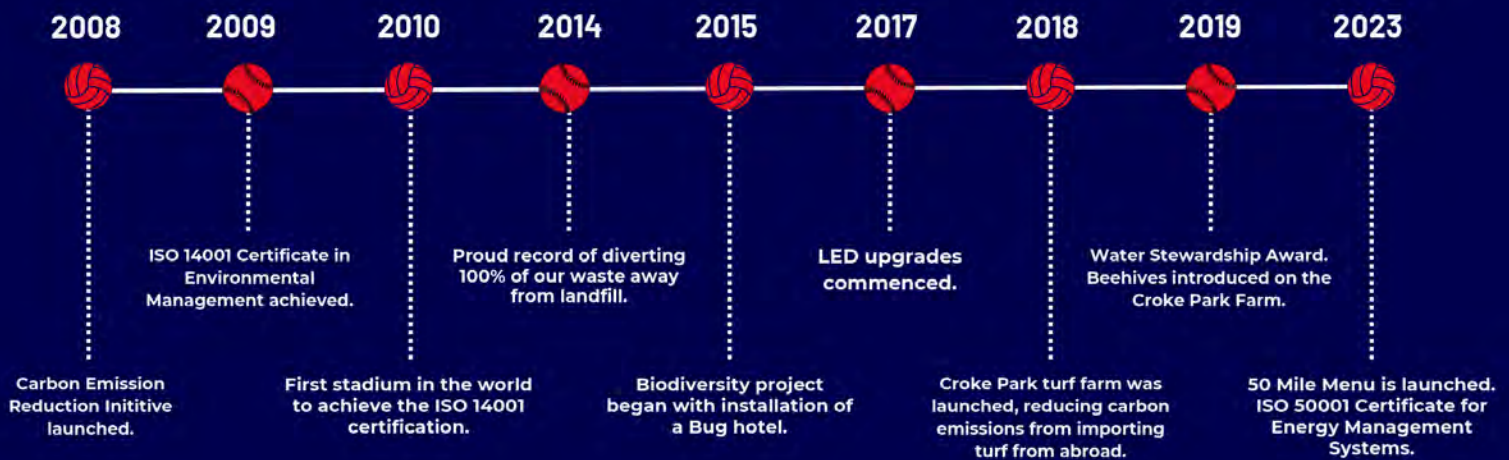
33 

10 additional water stations installed in 2023, to bring the total to 33.

50 

70% of our ingredients have been sourced from within 50 miles of the stadium.

Our journey so far



What's next?

Croke Park has a goal to achieve net zero by 2050 and to reduce carbon emissions by 51% by 2030 as set out by Ireland's Climate Action Plan and the Climate Action and Low Carbon Development Act 2021. Driving this will be the Science Based Targets Initiative (SBTi) which will set a clearly defined path to reduce emissions in line with Paris Agreement goals. This is a gold standard framework in which to align ourselves with.

A water harvesting project is due for completion in 2024 which will save a considerable amount of water and energy, primarily used for pitch irrigation. We will continue to search for alternative methods of powering our stadium as we aim to move away from the traditional fossil fuels of electricity, gas, and diesel.

Croke Park will strive to continue to be a world leader in sustainable best practice.

Key Initiatives for 2024

- Solar Farm Energy
- Water Harvesting
- Reduce Plastic Use
- EV Charging
- Carbon Footprint
- Energy Upgrades
- Reduce Waste





DIRECTORS' REPORT

The directors present their report and the audited financial statements of Páirc an Chrócaigh CTR (the Company or the Parent Company) and its subsidiaries (the Group) for the year ended 30 September 2023 in accordance with requirements of section 325 of the Companies Act 2014.

Results for the year

The financial results of the Group for the year is €3,217,725 (2022: €285,301 as restated).

Parent Entity

Páirc an Chrócaigh CTR (the company) is the Parent entity of the Group.

Group Entities

The Group consists of the Parent entity and subsidiary entities. The subsidiary entities are Brindare Limited, Gambetto Limited, Lauris Limited, Mercury Investments Limited, Croke Park Motors Limited, and Clonliffe Property Investments Limited.

Principal activities

The Group's principal activity consists of the administration, management, commercial exploitation and ongoing upkeep and redevelopment of Croke Park Stadium.

Review of the business performance and future developments

The directors report a Group surplus for the year of €3,217,725 (2022: €285,301 as restated) There was a distribution declared of €15,000,000 to Ard-Chomhairle in 2023 (2022: €17,000,000).

Analysis of revenue

Consolidated Group turnover for 2023 was €42m (2022: €52.4m), this represents a decrease of 19.8% on the prior period. The key drivers of this turnover include:

Match Day Stadium Rental of €8.3m, from thirty-six match days (2022: €8.0m from thirty-three match days).

The "Hire of Facilities" revenue line decreased by €4.6m due to the fact that the stadium did not host any concerts in 2023 compared to 7 concerts in 2022.

Premium and suite term ticket revenues have delivered a combined €15.6m during the year (2022: €13.8m). This increase is testament to the ongoing strong demand for premium and suite seating during 2023.

Our "Meetings and Events" and "Catering" divisions delivered a combined turnover of €13.3m (2022: €19.3m). Conference trade is gradually trending back to pre-covid levels, however the lack of concert business had a material impact on catering revenues.

Other 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. Other income also includes pitch turf sales generated from the stadium farm which is located in north county Dublin.

Expenditure

Group administration expenses increased marginally by 5.7% however the year-on-year comparison is distorted by the fact that the Group received a state energy grant in 2023 of €1.6m. Excluding the energy grant, administration expenses increased by 22.9%. The increase was primarily driven by a return to normal activities after a period of cash rationalisation throughout the Covid period. The average increase in inflation of 6% also contributed to the overall increase in expenditure. Stadium rates increased by 77% due to the receipt of a waiver for six months in 2022. Costs included under the administration heading include stadium repairs and upkeep, ground and pitch maintenance, match and event day operational costs, rent and rates as well as stadium energy costs.

Employee benefit expenses increased by 25.4%. This year-on-year increase was enhanced due to the receipt of covid wage subsidy grants in 2022.

DIRECTORS' REPORT - CONTINUED

Balance sheet

In 2019, the Group agreed to purchase 31 acres of land at Clonliffe, Dublin 3 from Saint Laurence O'Toole Diocesan Trust. Simultaneously, the Group contracted to sell 19 acres at Clonliffe College to the international property development company, Hines. The purchase and associated sale were executed on a phased basis, with the final phase occurring in 2023 resulting in a surplus after tax of €6.5m.

In 2023, management reassessed the categorisation of assets within the stadium campus and have identified that the Croke Park Hotel should be accounted for as an investment property. The impact of this adjustment is detailed in Note 4 of the financial statements.

Directors and Director's interests

The directors who served at any time during the financial year are listed in page 180. The directors and secretary who held office at 30 September 2023 had no interests in shares in, or debentures of, the company or any Group undertaking, at the end of the financial year or at the beginning of the financial year, requiring disclosure under section 329 of the Companies Act 2014.

Principal risks and uncertainties

The directors consider that the following are the principal risk factors that could materially and adversely affect the Group's future operating surplus and financial position:

Operational risk

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

Strategic risk

Loss of revenue, customers and key staff are the main risks that could affect the Group's financial position.

Economic risk

Economic risk is the risk of direct or indirect deficits due to external events. The risk has been minimised by continuous monitoring of the market and competitors, adequate insurance cover and regular management review of the business.

The Group has insurances and structures to limit these risks and the board of directors regularly review, reassess and proactively limit the associated risks.

Going Concern

The directors have prepared and reviewed trading forecasts which cover the period through to February 2025, a period of 12 months from the approval of these financial statements. These forecasts show the company continuing to operate profitably and generating significant levels of operating cashflows. As a result, the directors are satisfied that the company has sufficient available funding to continue as a going concern for the foreseeable future.

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 (Cumann Lúthchleas Gael Central Council). The Group falls within the remit of the audit committee of Ard Chomhairle (Cumann Lúthchleas Gael Central Council).

DIRECTORS' REPORT - CONTINUED

Directors' compliance statement

The directors, in accordance with Section 225(2) of the Companies Act 2014, acknowledge that they are responsible for securing the company's compliance with certain obligations specified in that section arising from the Companies Act 2014, and Tax laws ('relevant obligations'). The directors confirm that:

- a compliance policy statement has been drawn up setting out the Company's policies with regard to such compliance;
- appropriate arrangements or structures that are, in the directors' opinion, designed to secure material compliance with the company's relevant obligations has been put in place, including reliance on the advice of one or more than one person employed by the company or retained by it under a contract for services, being a person who appears to the directors to have the requisite knowledge and experience to advise the company on compliance with its relevant obligations; and
- a review has been conducted, during the financial period, of the arrangements and structures that have been put in place to secure the company's compliance with its relevant obligations

Disclosure of information to auditors

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

- As far as they are aware, there is no relevant audit information of which the Company's statutory auditors are unaware; and
- They have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.


Events since the end of the financial period

There have been no significant events between the balance sheet date and the date of approval of these financial statements.

Statutory auditors

The Auditor, PricewaterhouseCoopers, Chartered Accountants and Statutory Audit Firm, resigned effective 13 September 2023 and subsequently, Ernst & Young, Chartered Accountants and Statutory Audit Firm, were appointed to office in accordance with section 383(1) of the Companies Act 2014 and will continue in office in accordance with section 383(2) of the Companies Act 2014.

On behalf of the board

Ard-Stiúrthóir:  Tomás Ó Riain

Uachtarán:  Labhrás Mac Cárthaigh

Date: 6 February 2024

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Irish law requires the directors to prepare financial statements for each financial year giving a true and fair view of the company's assets, liabilities and financial position at the end of the financial year and the surplus or deficit of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Irish Generally Accepted Accounting Practice (accounting standards issued by the UK Financial Reporting Council, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the surplus or deficit of the company for the financial year.

In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

On behalf of the board

Ard-Stiúrthóir:  Tomás Ó Riain

Uachtarán:  Labhrás Mac Cárthaigh

Date: 6 February 2024

INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Páirc an Chrócaigh CTR (‘the Company’) and its subsidiaries (‘the Group’) for the year ended 30 September 2023, which comprise the Consolidated and Company Statements of Income and Retained Earnings, the Consolidated and Company Balance Sheets, the Consolidated Statement of Cash Flows, the Consolidated and Company Statement of Changes in Equity and notes to the consolidated financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the Group financial statements give a true and fair view of the assets, liabilities and financial position of the Group as at 30 September 2023 and of its surplus and cash flows for the year then ended;
- the Company financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 30 September 2023 and of its surplus for the year then ended;
- the Group and Company financial statements have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- the Group financial statements and Company financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Group and Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Group’s ability to continue as a going concern.

Other information

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR - CONTINUED

Other information - continued

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the Company statement of financial position is in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures required by sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 190, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR - CONTINUED

Auditor's responsibilities for the audit of the financial statements

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

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

This description forms part of our auditor's report.

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

Our report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Dermot Quinn
for and on behalf of
Ernst & Young Chartered Accountants and Statutory Audit Firm

Office: Dublin
Date: 6 February 2024

CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023

	NOTE	Year Ended 30 September 2023 €	Year Ended 30 September 2022 as restated €
Revenue	5	41,988,871	52,371,314
Cost of sales		<u>(9,434,347)</u>	<u>(15,057,440)</u>
Gross surplus		32,554,524	37,313,874
Employee benefits	7	(2,834,846)	(2,261,227)
Administration expenses		(9,948,587)	(9,406,557)
Depreciation	12	(6,971,501)	(7,928,672)
Amortisation of capital grant		1,390,884	1,390,884
Fair value movement	13	<u>(2,725,000)</u>	<u>(2,105,000)</u>
Operating surplus	6	11,465,474	17,003,302
Interest payable and similar expense	8	<u>(161,880)</u>	<u>(59,653)</u>
Surplus before exceptional item and share of joint venture		11,303,594	16,943,649
Exceptional item	9	8,700,028	-
Share of results in Joint Venture	10	<u>(192,869)</u>	<u>(35,212)</u>
Surplus before tax		19,810,753	16,908,437
Taxation	11	<u>(1,593,028)</u>	<u>376,864</u>
Surplus before distribution		18,217,725	17,285,301
Distribution to Ard-Chomhairle		<u>(15,000,000)</u>	<u>(17,000,000)</u>
Retained surplus for the year		3,217,725	285,301
Retained earnings at the start of the year		<u>128,774,094</u>	<u>128,488,793</u>
Retained earnings at the end of the year		<u>131,991,819</u>	<u>128,774,094</u>

The Group had no recognised surpluses and deficits other than its reported result for the current and prior year. Consequently, a consolidated statement of comprehensive income has not been prepared.

COMPANY STATEMENT OF INCOME AND RETAINED EARNINGS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023

	NOTE	Year Ended 30 September 2023	Year Ended 30 September 2022 as restated
		€	€
Revenue from operations			
Rents for matches:			
Central council		7,325,143	7,169,311
Provincial councils		636,674	479,193
National leagues		379,465	349,219
Deferred term ticket revenue and corporate facilities		15,616,724	13,822,476
Hire of facilities		3,240,589	8,388,000
Property rents		802,239	714,231
Advertising space		289,730	263,504
Other revenue		124,406	1,585,010
		<u>28,414,970</u>	<u>32,770,944</u>
Cost of sales		-	(1,222,588)
Gross surplus		<u>28,414,970</u>	<u>31,548,356</u>
Stadium and administration expenses		(6,267,768)	(5,268,361)
Employee benefits	7	(2,834,846)	(2,261,227)
Rent and rates		(1,219,731)	(657,971)
Heat, light and power		(2,286,398)	(2,342,469)
State energy grant		1,616,536	-
Insurances		(464,443)	(387,552)
Community funding		(46,959)	(39,274)
Marketing expenses		(57,144)	(18,949)
Depreciation	12	(6,218,614)	(6,103,214)
Amortisation of capital grant	19	1,390,884	1,390,884
Movement in carrying value of joint venture	10	(192,869)	(35,212)
		<u>(16,581,352)</u>	<u>(15,723,345)</u>
Operating surplus before interest		11,833,618	15,825,011
Interest receivable and similar income		<u>588,557</u>	<u>562,109</u>
Surplus before distribution		12,422,175	16,387,120
Distribution to Ard-Chomhairle		<u>(15,000,000)</u>	<u>(17,000,000)</u>
Retained (deficit) for the year		(2,577,825)	(612,880)
Retained earnings at the start of the year		<u>92,005,085</u>	<u>92,617,965</u>
Retained earnings at the end of the year		<u>89,427,260</u>	<u>92,005,085</u>

CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2023

	NOTE	As at 30 September 2023 €	As at 30 September 2022 as restated €
Non-current assets			
Property, plant and equipment	12	114,598,916	116,735,588
Investment property	13	51,170,000	53,895,000
Investment in joint venture and associates	10	5,345,168	5,538,037
		<u>171,114,084</u>	<u>176,168,625</u>
Current assets			
Financial assets	14	19,999,807	-
Debtors – amounts falling due within one year	15	7,893,851	8,338,867
Debtors – amounts falling due after one year	16	6,914,108	7,839,260
Inventory	17	719,825	1,756,515
Cash and bank balances	23	28,443,013	45,415,996
		<u>63,970,604</u>	<u>63,350,638</u>
Current liabilities			
Payables - amounts falling due within one year	18	<u>(52,556,810)</u>	<u>(54,875,926)</u>
Net current assets		<u>11,413,794</u>	<u>8,474,712</u>
Total assets less current liabilities		182,527,878	184,643,337
Payables - amounts falling due after one year	19	(43,318,959)	(47,752,893)
Provision for liabilities			
Deferred tax liability	20	<u>(7,217,100)</u>	<u>(8,116,350)</u>
		<u>(50,536,059)</u>	<u>(55,869,243)</u>
Net assets		<u>131,991,819</u>	<u>128,774,094</u>
Represented by:			
Retained earnings		<u>131,991,819</u>	<u>128,774,094</u>

On behalf of the board

Ard-Stiúrthóir:  Tomás Ó Riain

Uachtarán:  Labhrás Mac Cárthaigh

Date: 6 February 2024

COMPANY BALANCE SHEET AS AT 30 SEPTEMBER 2023

	NOTE	As at 30 September 2023 €	As at 30 September 2022 as restated €
Non-current assets			
Property, plant and equipment	12	104,443,734	106,427,461
Investment in subsidiaries, joint venture and associates	10	5,676,020	5,868,889
		<u>110,119,754</u>	<u>112,296,350</u>
Current assets			
Financial assets	14	19,999,807	-
Debtors – amounts falling due within one year	15	5,314,806	7,277,813
Debtors – amounts falling due after one year	16	27,566,638	28,575,017
Cash and bank balances	23	12,362,976	35,227,945
		<u>65,244,227</u>	<u>71,080,775</u>
Current liabilities			
Payables - amounts falling due within one year	18	<u>(42,617,762)</u>	<u>(44,619,147)</u>
Net current assets		<u>22,626,465</u>	<u>26,461,628</u>
Total assets less current liabilities		132,746,219	138,757,978
Payables - amounts falling due after one year	19	<u>(43,318,959)</u>	<u>(46,752,893)</u>
Net assets		<u>89,427,260</u>	<u>92,005,085</u>
Represented by:			
Retained earnings		<u>89,427,260</u>	<u>92,005,085</u>

On behalf of the board

Ard-Stiúrthóir:  Tomás Ó Riain

Uachtarán:  Labhrás Mac Cárthaigh

Date: 6 February 2024

CONSOLIDATED STATEMENT OF CASH FLOWS FINANCIAL YEAR ENDED 30 SEPTEMBER 2023

	NOTE	Year Ended 30 September 2023	Year Ended 30 September 2022 as restated
		€	€
Cash flows from operating activities			
Operating surplus		19,810,753	16,908,437
Adjustments for:			
Depreciation of property, plant and equipment	12	6,971,501	7,928,672
Fair value movement	13	2,725,000	2,105,000
Movement on financial assets		193	-
Interest payable		161,880	59,653
Share of results in joint venture		192,869	35,212
Tax (paid) refunded		(965,565)	112,886
Decrease in receivables		1,370,168	2,638,237
Decrease (Increase) in inventory		1,036,690	(914,091)
(Decrease) Increase in payables		(5,279,763)	567,810
		<u>26,023,726</u>	<u>29,441,816</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(4,834,829)	(14,623,509)
Disposal of property, plant and equipment		-	612,388
Investment in Government Bonds	14	(20,000,000)	-
		<u>(24,834,829)</u>	<u>(14,011,121)</u>
Cash flows from financing activities			
Distribution paid to Ard Chomhairle	25	(17,000,000)	-
Loan repayment	18	(1,000,000)	(11,000,000)
Interest paid		(161,880)	(59,653)
		<u>(18,161,880)</u>	<u>(11,059,653)</u>
Net (decrease) increase in cash and bank balances		<u>(16,972,983)</u>	<u>4,371,042</u>
Cash and bank balances at beginning of year	23	<u>45,415,996</u>	<u>41,044,954</u>
Cash and bank balances at end of year	23	<u>28,443,013</u>	<u>45,415,996</u>

Analysis of Changes in Net Funds	At 1 October 2022	Cashflows	Interest	At 30 September 2023
	€	€	€	€
Cash and bank balances	45,415,996	(16,972,983)	-	28,443,013
Bank loan	(2,000,000)	1,000,000	-	(1,000,000)
Financial assets	-	20,000,000	(193)	19,999,807
Net funds	<u>43,415,996</u>	<u>4,027,017</u>	<u>(193)</u>	<u>47,442,820</u>

STATEMENT OF CHANGES IN EQUITY AS AT 30 SEPTEMBER 2023

	Group Retained Earnings €	Company Retained Earnings €
As previously stated at 30 September 2021	104,007,293	92,617,965
Adjustment (Note 4a)	24,481,500	-
As restated retained earnings at 30 September 2021	<u>128,488,793</u>	<u>92,617,965</u>
As previously stated at 1 October 2021	104,007,293	92,617,965
As restated at 1 October 2021	128,488,793	92,617,965
As previously stated retained surplus (deficit) for year	963,151	(612,880)
Adjustment (Note 4a)	(677,850)	-
As restated retained earnings at 30 September 2022	<u>128,774,094</u>	<u>92,005,085</u>
Balance at 1 October 2022	128,774,094	92,005,085
Retained surplus (deficit) for year	3,217,725	(2,577,825)
Retained earnings at 30 September 2023	<u>131,991,819</u>	<u>89,427,260</u>

NOTES TO THE FINANCIAL STATEMENTS

1. General information

Páirc an Chrócaigh (“PCT”) is a company limited by guarantee incorporated in the Republic of Ireland. The Registered Office is Páirc an Chrócaigh, Baile Atha Cliath 3, which is also the principal place of business of the company. The nature of the company’s operations and its principal activities are set out in the Directors’ Report.

These financial statements comprising the Consolidated and Company Statement of Income and Retained Earnings, the Consolidated and Company Balance Sheets, the Consolidated Statement of Cash Flows and the related notes constitute the consolidated financial statements of PCT for the financial year ended 30 September 2023.

Statement of compliance

The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

PCT is a qualifying entity as defined by FRS 102 and has taken advantage of exemption on the requirement to prepare a cash flow statement.

Going Concern

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 directors have prepared and reviewed trading forecasts which cover the period through to February 2025, a period of 12 months from the approval of these financial statements. These forecasts show the company continuing to operate profitably and generating significant levels of operating cashflows. As a result, the Directors are satisfied that the company has sufficient available funding to continue as a going concern for the foreseeable future.

Currency

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

2. Accounting policies

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

Basis of preparation

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

Disclosure exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. The Group is a wholly owned subsidiary of Ard Chomhairle (Cumann Lúthchleas Gael Central Council). As the Group is part of this consolidation, the parent company is a qualifying entity and has taken advantage of the below available disclosure exemptions for qualifying entities:

- (i) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.

The exemption contained within Sections 33.7 and 33.11 of FRS 102 has been availed of in the preparation of these financial statements.

Basis of consolidation

The consolidated financial statements include the financial statements of the company and its subsidiaries consolidated on the acquisition basis. Refer to note 10 for the list of subsidiaries and joint ventures being consolidated.

Revenue

Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable for goods supplied or services rendered, and rental income net of discounts or transaction costs allowed by the Group and net of value added taxes.

Rental income is recognised on an accruals basis and recognised in the Statement of Income and Retained Earnings in line with underlying contracts.

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

2. Accounting policies – continued

Government grants

Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the Statement of Income and Retained Earnings over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the Statement of Income and Retained Earnings as the related expenditure is incurred.

Exceptional items

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

Property, plant and equipment

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

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

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

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

Assets in the Course of Construction

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

Impairments of assets, other than financial instruments

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

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

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

Investment property

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

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

2. Accounting policies – continued

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

Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those qualifying assets, until such a time as the qualifying assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in surplus or deficit in the financial year in which they are incurred.

Inventory

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

Joint ventures

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

Financial instruments

The Group and Company has chosen to account for their financial instruments in accordance with Section 11 and Section 12 of FRS 102.

The Group and company's financial assets and financial liabilities comprise of cash and cash equivalents, receivables, financial assets, payables, accruals, and a bank loan. The accounting policies for these items are described below:

Cash and cash equivalents

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

Financial assets

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

Basic financial instruments - other financial assets

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

Basic financial instruments - other financial liabilities

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

Short term payables with no stated interest rate which are payable within one year are recorded at transaction price.

Basic financial liabilities other than short term payables, such as loans are subsequently carried at amortised cost, using the effective interest rate method. The effective interest rate amortisation is included in interest payable and similar expenses in the income statement.

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

2. Accounting policies – continued

Deferred term ticket revenues and corporate facilities

Advance sales of term tickets and corporate packages are initially recognised in the balance sheet as deferred revenue.

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

Foreign currencies

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

Retirement benefit obligations

The Group operates a defined contribution pension arrangement. Obligations to the defined contribution plan are recognised in the Statement of Income and Retained Earnings as they fall due and any contributions outstanding at the financial year end are included as an accrual in the Balance Sheet.

Taxation

The income statement includes all tax that is to be paid or received for the current period, adjustments relating to tax due for previous years, and changes in deferred tax.

Current taxation

Current tax is determined based on the taxable profit for the period and calculated using the tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred taxation

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date that are expected to apply to the reversal of the timing difference. Deferred tax is calculated, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on tax laws that are enacted or substantively enacted at the balance sheet date. Deferred tax relating to investment property is measured using the tax rates and allowances that apply to the sale of the asset. Deferred tax is charged or credited to the income statement, except when it relates to items charged or credited in other comprehensive income, in which case the deferred tax is also dealt with in other comprehensive income. The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and deferred tax liabilities are offset when there is a legal right to do so.

3. 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 €114,598,916 (2022: €116,735,588 as restated).

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

3. Judgments and key sources of estimation uncertainty – continued

Revaluation of investment property

The Group carries its investment property at fair value, with changes being recognised in the Statement of Income and Retained Earnings. The directors had the investment property externally valued at 30 September 2023, 30 September 2022 and 30 September 2021. The valuation was prepared in consideration of FRS 102 and in accordance with the requirements as set out in the Valuation – Global Standards as issued by the Royal Institution of Chartered Surveyors. The valuation was carried out having regard to comparable market evidence relevant to the specific property. In assessing fair value, current and potential future income (after deduction of non-recoverable outgoings) has been capitalised using yields derived from market evidence.

The valuation represents professional opinions on a stated basis, coupled with any appropriate special assumptions. A valuation is not a fact, it is an estimate. The degree of subjectivity involved will inevitably vary from case to case, as will the degree of certainty, or probability, that the valuer's opinion of market value would exactly coincide with the price achieved were there an actual sale at the valuation date.

Judgements were made by the valuers during their valuation in arriving at valuations including judgements around potential future income and yields deriving from market evidence relevant to each specific property. Whilst they consider these to be both logical and appropriate, they are not necessarily the same as would be made by every purchaser.

4. Prior year adjustments

In finalising the financial statements management identified a number of issues in connection with a number of accounting and presentations applied in previous years. In examining these issues management assessed that certain items in prior years had not been accounted for or presented in accordance with FRS 102. This has resulted in the following prior year adjustments all of which have been accounted for in accordance with FRS 102.10 – Accounting Policies, Estimates and Errors.

a) Investment property (Note 13)

Management reassessed the categorisation of assets within the Croke Park Stadium campus. Management identified that the Croke Park Hotel should have been recognised as an Investment Property in accordance with FRS 102.16. The correction of the misclassification in the prior year has resulted in the reversal of depreciation amounting to €732,500 (2021: €6,592,500), the recognition of a fair value movement of (€2,105,000) (2021: €26,700,000) and a consequential deferred tax movement amounting to €694,650 (2021: €8,811,000).

b) Capital grant (Notes 18 and 19)

The classification of a capital grant as a reduction from Property, Plant and Equipment in the prior year financial statements is not in accordance with FRS 102.24 which required that the grant be recognised as deferred income and not deducted from the carrying amount of the asset. The correction of this error has resulted in an increase in the net book value of Property, Plant and Equipment amounting to €16,806,517, an increase in Deferred Capital Grant of €16,806,517, and an increase in depreciation charge of €1,390,884 with a similar increase in amortisation of capital grant income of €1,390,884.

c) Trade receivables and related party balances (Notes 15 and 16)

The classification of certain amounts within trade receivables falling due within one year, in the prior year financial statements, represents a balance sheet classification error, as a material portion of these receivables were not due within one year. The correction of this error has resulted in an increase in trade receivables due after more than one year amounting to €6,170,787 and a consequential decrease in trade receivables due within one year by a similar amount.

The classification of certain amounts within related party balances, falling due within one year, in the prior year Consolidated and Company financial statements, represents a balance sheet classification error, as a material portion of these receivables were not due within one year. The correction of this error has resulted in an increase in related party balances due after more than one year amounting to €1,668,473 and €22,404,230 and a consequential decrease in related party balances due within one year by a similar amount in the Consolidated and Company financial statements respectively.

All of the above adjustments (a) to (c) have resulted in a cumulative increase, in the 2022 opening retained earnings amounting to €24,481,500 and a reduction in the previously reported surplus amounting to (€677,850).

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

5. Revenue – Group

	Year Ended 30 September 2023 €	Year Ended 30 September 2022 €
Rent for Matches	8,341,282	7,997,724
Term Tickets and Corporate Facilities	15,616,724	13,822,476
Conference and Catering Services	13,295,606	19,346,897
Hire of Facilities	722,589	5,370,000
Property Rents	2,391,536	2,074,650
Advertising and Preferred Suppliers	1,376,270	1,787,557
Other turnover	244,864	1,972,010
	<u>41,988,871</u>	<u>52,371,314</u>

6. Operating surplus – Group

	Year Ended 30 September 2023 €	Year Ended 30 September 2022 as restated €
The operating surplus has been arrived at after charging:		
Directors' remuneration	-	-
Depreciation	6,971,501	7,928,672
Amortisation of capital grant	(1,390,884)	(1,390,884)
Auditors' remuneration – company statutory audit services	45,000	30,000
Auditors' remuneration – Group statutory audit services	105,000	78,000
Auditors' remuneration – Group tax compliance services	30,000	22,500
Auditors' remuneration – Group tax consultancy services	-	-
	<u>-</u>	<u>-</u>

Prior year adjustment in respect of the classification of a capital grant (Note 4b).

7. Employees and remuneration – Group and Company

	Year Ended 30 September 2023 No.	Year Ended 30 September 2022 No.
The average monthly number of employees working for the Group during the period was:		
Maintenance and grounds staff	9	9
Marketing and administration	26	24
Management	6	6
	<u>41</u>	<u>39</u>
	Year Ended 30 September 2023 €	Year Ended 30 September 2022 €
Wages and salaries	2,424,286	1,913,107
Employer PRSI	282,156	178,932
Retirement benefit costs	128,404	165,188
Redundancy costs	-	4,000
	<u>2,834,846</u>	<u>2,261,227</u>

All the amounts stated above were treated as an expense of the Group in the financial year. No amount was capitalised into assets.

Employment wage subsidy receipts of €Nil (2022: €203,706) were received during the year.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

8. Net interest payable and similar expense – Group	Year Ended 30 September 2023	Year Ended 30 September 2022
	€	€
Interest payable	161,880	59,653
Total interest payable and similar expense	<u>161,880</u>	<u>59,653</u>

9. Exceptional item – Group

The nature of the exceptional item is as follows:

	Year Ended 30 September 2023	Year Ended 30 September 2022
	€	€
Surplus on land dealing	<u>8,700,028</u>	<u>-</u>

The surplus on the land sale resulted in a tax charge of €2,175,007.

This surplus arises on the sale of lands at Clonliffe College. This sale, which took place in October 2022, represents the final element of the overall transaction which began in 2019.

10. Investment in Subsidiaries and Joint Venture	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
Investment in joint venture (a)	5,345,166	5,538,035	5,345,166	5,538,035
Investment in subsidiaries (b)	<u>2</u>	<u>2</u>	<u>330,854</u>	<u>330,854</u>
	<u>5,345,168</u>	<u>5,538,037</u>	<u>5,676,020</u>	<u>5,868,889</u>

(a) Investment in Joint Venture – Group and Company

The carrying value of the company's investment in a joint venture, the National Handball and Croke Park Community Centre CLG, was as follows:

	As at 30 September 2023 €	As at 30 September 2022 €
At beginning of year	5,538,035	5,573,247
Movement during the year	<u>(192,869)</u>	<u>(35,212)</u>
At end of year	<u>5,345,166</u>	<u>5,538,035</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

10. Investment in Subsidiaries and Joint Venture – continued

(b) Investment in Subsidiaries

	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
Shares in:				
Gambetto Limited	-	-	2	2
Lauris Limited	-	-	2	2
Brindare Limited	-	-	2	2
Croke Park Motors Limited	-	-	330,841	330,841
Le Cheile Promotions Limited	2	2	2	2
Mercury Investments Limited	-	-	3	3
Clonliffe Property Investment Ltd	-	-	2	2
	<u>2</u>	<u>2</u>	<u>330,854</u>	<u>330,854</u>

All of the above subsidiaries are 100% owned by the parent company.

Le Cheile Promotions Limited is 100% owned by the parent company and has net assets of €65,586 at 30 September 2023. 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.

11. Taxation – Group

	Year Ended 30 September 2023 €	Year Ended 30 September 2022 as restated €
(a) Analysis of charge in the year		
<i>Current tax:</i>		
Irish corporation tax	2,486,738	499,284
Under (over) provision in prior years	5,540	(181,498)
Total current tax charge	<u>2,492,278</u>	<u>317,786</u>
<i>Deferred tax:</i>		
Deferred tax on fair value movement	(899,250)	(694,650)
Total deferred tax	<u>(899,250)</u>	<u>(694,650)</u>
Taxation on surplus	<u>1,593,028</u>	<u>(376,864)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

11. Taxation – Group – Continued

(b) Factors affecting current tax charge

The tax assessed for the financial period is different to the standard rate of corporation tax in Ireland (12.5%). The differences are explained below:

	Year Ended 30 September 2023	Year Ended 30 September 2022 as restated
	€	€
Surplus before taxation	<u>19,810,753</u>	<u>16,908,437</u>
Surplus by 12.5% (2022: 12.5%)	2,476,344	2,113,555
Effects of:		
Differences between capital allowances and depreciation	9,877	87,337
Additional tax arising on surpluses chargeable at 25%	1,187,477	83,819
Expenses not deductible	13,280	8,172
Tax effect on non-taxable income/non relieved losses	(1,540,865)	(2,056,724)
Under (over) provision in prior years	5,540	(181,498)
Fair value adjustment of investment property subject to tax at the higher rate	<u>(558,625)</u>	<u>(431,525)</u>
Tax on results of the year	<u>1,593,028</u>	<u>(376,864)</u>

(c) Circumstances affecting current and future tax charges

The total taxation charge in future years will be affected by any changes to the corporation taxation rates in Ireland.

Prior year adjustment in respect of the classification of the Croke Park Hotel as an investment property (Note 4a).

12. Property, plant and equipment	Land and buildings	Equipment	Fixtures and fittings	Total
(a) Group	€	€	€	€
Cost				
At 1 October 2022 (as restated)	187,186,338	24,639,376	51,083,504	262,909,218
Additions in year	954,638	587,645	3,292,546	4,834,829
Disposals in year	-	(3,171,711)	-	(3,171,711)
At 30 September 2023	<u>188,140,976</u>	<u>22,055,310</u>	<u>54,376,050</u>	<u>264,572,336</u>
Depreciation				
At 1 October 2022 (as restated)	73,172,629	23,241,685	49,759,316	146,173,630
Charge for year	5,264,325	671,020	1,036,156	6,971,501
Disposals in year	-	(3,171,711)	-	(3,171,711)
At 30 September 2023	<u>78,436,954</u>	<u>20,740,994</u>	<u>50,795,472</u>	<u>149,973,420</u>
Net book value				
At 30 September 2022 (as restated)	<u>114,013,709</u>	<u>1,397,691</u>	<u>1,324,188</u>	<u>116,735,588</u>
At 30 September 2023	<u>109,704,022</u>	<u>1,314,316</u>	<u>3,580,578</u>	<u>114,598,916</u>

€6.6m (2022: €6.6m) included in land and buildings, relates to an asset under construction as part of lands acquired at Clonliffe College. Once construction is complete, this asset will be transferred to investment properties.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

12. Property, plant and equipment – Continued	Land and buildings	Machinery, fixtures and fittings	Total
(b) Company	€	€	€
Cost			
At 1 October 2022 (as restated)	177,508,723	51,083,504	228,592,227
Additions in year	942,338	3,292,549	4,234,887
At 30 September 2023	<u>178,451,061</u>	<u>54,376,053</u>	<u>232,827,114</u>
Depreciation			
At 1 October 2022 (as restated)	72,405,450	49,759,316	122,164,766
Charge for year	5,182,458	1,036,156	6,218,614
At 30 September 2023	<u>77,587,908</u>	<u>50,795,472</u>	<u>128,383,380</u>
Net book value			
At 30 September 2022 (as restated)	<u>105,103,273</u>	<u>1,324,188</u>	<u>106,427,461</u>
At 30 September 2023	<u>100,863,153</u>	<u>3,580,581</u>	<u>104,443,734</u>

Prior year adjustment in respect of the classification of the Croke Park Hotel as an investment property (Note 4a) and also the reclassification in relation to the capital grant (Note 4b).

13. Investment Property – Group	Investment Property €
Cost	
At 1 October 2022 (as restated)	53,895,000
Fair value movement	(2,725,000)
At 30 September 2023	<u>51,170,000</u>
Net Book Value	
At 1 October 2022 (as restated)	53,895,000
At 30 September 2023	<u>51,170,000</u>

Prior year adjustment in respect of the classification of the Croke Park Hotel as an investment property (Note 4a).

14. Financial assets	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
At 1 October	-	-	-	-
Additions	20,000,000	-	20,000,000	-
Fair value movement	(193)	-	(193)	-
At 30 September	<u>19,999,807</u>	<u>-</u>	<u>19,999,807</u>	<u>-</u>

The company purchased government bonds in 2023. The average interest rate of these bonds is 3.5% and the bonds will be held over terms from 3 to 12 months.

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

15. Debtors – amounts falling due within one year

	As at 30 September 2023 Group €	As at 30 September 2022 Group as restated €	As at 30 September 2023 Company €	As at 30 September 2022 Company as restated €
Trade receivables and prepayments	7,259,944	8,150,593	4,714,280	5,377,284
Other debtors	-	100	-	-
Corporation tax	-	51,837	-	-
VAT	853	-	-	-
Related party balances	<u>633,054</u>	<u>136,337</u>	<u>600,526</u>	<u>1,900,529</u>
	<u>7,893,851</u>	<u>8,338,867</u>	<u>5,314,806</u>	<u>7,277,813</u>

Trade receivables are shown net of impairment in respect of doubtful debts. Related party balances are repayable on demand.

Prior year adjustment in respect of the reclassification of receivables (Note 4c).

16. Debtors – amounts falling due after one year

	As at 30 September 2023 Group €	As at 30 September 2022 Group as restated €	As at 30 September 2023 Company €	As at 30 September 2022 Company as restated €
Trade receivables	5,919,447	6,170,787	5,919,447	6,170,787
Related party balances	<u>994,661</u>	<u>1,668,473</u>	<u>21,647,191</u>	<u>22,404,230</u>
	<u>6,914,108</u>	<u>7,839,260</u>	<u>27,566,638</u>	<u>28,575,017</u>

Prior year adjustment in respect of the reclassification of receivables (Note 4c).

17. Inventory

	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
Work in Progress	<u>719,825</u>	<u>1,756,515</u>	<u>-</u>	<u>-</u>

Work in Progress represents:

(a) Pitch turf of €719,825 (2022: €790,951) held at the stadium pitch farm.

(b) Interest costs capitalised of €Nil (2022: €277,478) and other costs of €Nil (2022: €688,086) relating to the acquisition of property in Clonliffe, Dublin 3. The capitalisation rate used was 1.7%

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

18. Payables – amounts falling due within one year

	As at 30 September 2023 Group €	As at 30 September 2022 Group as restated €	As at 30 September 2023 Company €	As at 30 September 2022 Company as restated €
Trade payables and accruals	6,722,650	16,032,769	4,933,244	10,201,314
Deferred income	26,819,237	18,508,758	18,408,408	15,942,460
Related party balances	14,187,359	16,875,523	17,760,137	16,869,736
Bank loan	1,000,000	1,000,000	-	-
Deferred capital grant	1,390,884	1,390,884	1,390,884	1,390,884
Taxes	2,436,680	1,067,992	125,089	214,753
	<u>52,556,810</u>	<u>54,875,926</u>	<u>42,617,762</u>	<u>44,619,147</u>

The repayment terms of trade payables vary between on demand and ninety days. No interest is payable on trade payables. Related party balances are repayable upon demand.

The terms of the accruals are based on the underlying contracts.

Other amounts included within payables not covered by specific note disclosures are unsecured, interest free and repayable on demand.

Trade payables includes an amount of €3.3m (2022: €6.3m) owed to premium and suite customers in relation to compensation for the pandemic disruption to the stadium event calendar.

Included in deferred income is an amount of €6m (2022: €Nil) received in advance relating to concert ticket sales. These concerts will take place in 2024 and the Group will incur a commensurate expense which will be payable to the Concert promoter.

The bank loan of €1m will be fully repaid in the year ending 30 September 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.

Prior year adjustment in respect of the reclassification in relation to the capital grant (Note 4b).

(a) Other creditors including tax and social insurance comprise:

	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
Corporation tax	1,910,669	250,000	-	-
PAYE	42,490	103,566	42,490	103,566
PRSI	33,130	58,192	33,130	58,192
Other taxation	450,391	656,234	49,469	52,995
	<u>2,436,680</u>	<u>1,067,992</u>	<u>125,089</u>	<u>214,753</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

19. Payables - amounts falling due after one year

	As at 30 September 2023 Group €	As at 30 September 2022 Group as restated €	As at 30 September 2023 Company €	As at 30 September 2022 Company as restated €
Deferred term ticket revenue	29,294,210	31,337,260	29,294,210	31,337,260
Deferred capital grant	14,024,749	15,415,633	14,024,749	15,415,633
Bank loan	-	1,000,000	-	-
	<u>43,318,959</u>	<u>47,752,893</u>	<u>43,318,959</u>	<u>46,752,893</u>

Prior year adjustment in respect of the classification of the Croke Park Hotel as an investment property (Note 4a) and also the reclassification in relation to the capital grant (Note 4b).

20. Deferred tax

	As at 30 September 2023 Group €	As at 30 September 2022 Group as restated €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
At 1 October	8,116,350	8,811,000	-	-
Movement for the year	(899,250)	(694,650)	-	-
At 30 September	<u>7,217,100</u>	<u>8,116,350</u>	<u>-</u>	<u>-</u>

21. Operating lease

The Group has leased the Croke Park Hotel to a third-party operator on a long-term contract until 2039. It is expected that income of €9.5m will be generated over the next 5 years.

22. Deferred term ticket revenue

	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
At beginning of year	42,779,720	35,298,971	42,779,720	35,298,971
Subscriptions during year	<u>15,073,655</u>	<u>20,804,055</u>	<u>15,073,655</u>	<u>20,804,055</u>
	57,853,375	56,103,026	57,853,375	56,103,026
Transfer to Statement of Income and Retained Earnings	<u>(15,038,257)</u>	<u>(13,323,306)</u>	<u>(15,038,257)</u>	<u>(13,323,306)</u>
At end of year	<u>42,815,118</u>	<u>42,779,720</u>	<u>42,815,118</u>	<u>42,779,720</u>
Shown within:				
Amounts due within one year	13,520,908	11,442,460	13,520,908	11,442,460
Amounts due after one year	<u>29,294,210</u>	<u>31,337,260</u>	<u>29,294,210</u>	<u>31,337,260</u>
	<u>42,815,118</u>	<u>42,779,720</u>	<u>42,815,118</u>	<u>42,779,720</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

23. Cash and bank balances

	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
Cash in bank and on hand	<u>28,443,013</u>	<u>45,415,996</u>	<u>12,362,976</u>	<u>35,227,945</u>

24. Ultimate controlling party

The Group's ultimate parent and controlling party is Ard-Chomhairle (Cumann Lúthchleas Gael Central Council), which is the largest Group to consolidate these financial statements. Copies of Ard Chomhairle's consolidated financial statements can be obtained from Páirc an Chrócaigh, Baile Átha Cliath 3.

25. Related party transactions

Transactions between the Company and Ard-Chomhairle resulted in a net expense amounting to €6,388,977 (2022: net expense: €9,878,399). The Company and Ard-Chomhairle are subject to common control.

The Group and Músaem Chumann Lúthchleas Gael CTR are related by way of common directors. PCT received net repayment of €125,816 (2022: net funding €109,690) to Músaem Chumann Lúthchleas Gael CTR during the year.

The Group and GAAGo Media Ltd. are related by way of common directors. The Company provided net funding of €24,641 to GAAGo Media Ltd. during the year.

The Company has availed of the exemption contained within Section 33.11 of FRS 102 in respect of disclosure of transactions with entities within the PCT Group.

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

Amounts receivable/(payable to) from related parties

	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
Ard-Chomhairle	(14,119,296)	(16,733,399)	(14,151,777)	(16,869,736)
Other PCT Subsidiaries	-	-	17,589,800	23,255,176
Músaem CLG CTR	1,095,206	1,294,280	549,575	675,391
Le Cheile Promotions Ltd.	26,357	-	26,310	-
GAAGo Media Ltd	24,642	-	24,642	-
National Handball and Croke Park Community Centre Ltd	413,447	368,406	449,030	374,192
	<u>(12,559,644)</u>	<u>(15,070,713)</u>	<u>4,487,580</u>	<u>7,435,023</u>

A declared distribution of €15,000,000 has been made to Central Council in relation to the year ended 30 September 2023 (2022: €17,000,000).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

26. Commitments

(a) Capital commitments

At 30 September 2023, capital commitments of €15m existed in relation to the refurbishment project at Croke Park Stadium and €36.3m existed in relation to the construction of a new hotel property.

Additionally, capital commitments of €3.2m existed in relation to a contract entered into with Dublin City Council regarding the development of community lands and facilities on the Croke Villas site. This site is adjacent to the Cusack stand side of the stadium. The payment of the committed amount is subject to certain terms and conditions.

(b) Operational commitments

State grants in the amount of €63.5m are repayable under certain circumstances.

27. Contingent Liability

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 €20.2m (2022: €21.1m) has been recognised by Cork County Board as at 30 September 2023. 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

28. 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:

	As at 30 September 2023 Group €	As at 30 September 2022 Group €	As at 30 September 2023 Company €	As at 30 September 2022 Company €
Financial assets that are equity instruments measured at cost less impairment				
Investment in subsidiaries	<u>2</u>	<u>2</u>	<u>330,854</u>	<u>330,854</u>
Financial assets that are debt instruments measured at amortised cost				
Trade receivables	12,728,822	13,910,489	10,246,502	11,226,073
Other debtors	-	100	-	-
Related party receivables	1,627,715	1,804,810	22,247,717	24,304,759
Cash and cash equivalents	28,443,013	45,415,996	12,362,976	35,227,945
Government bonds	<u>19,999,807</u>	<u>-</u>	<u>19,999,807</u>	<u>-</u>
Financial liabilities measured at amortised cost				
Trade payables and accruals	6,722,650	16,032,769	4,933,244	10,201,314
Bank loan	1,000,000	2,000,000	-	-
Related party payables	<u>14,187,359</u>	<u>16,875,523</u>	<u>17,760,137</u>	<u>16,869,736</u>

29. Exemption from preparing individual financial statements

In accordance with section 357 of the Companies Act 2014, the subsidiary companies, as listed in the Directors' Report, are exempt from the requirement to prepare and file individual financial statements for the year ended 30 September 2023. The Parent Company has provided a guarantee, which remains in force for the financial year ended 30 September 2023 and until further notice, for all liabilities due by the subsidiary companies, should they not be able to meet them. Consequently, the individual financial statements of these subsidiaries have not been separately prepared and presented in this annual report.

30. 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.

31. Approval of financial statements

The financial statements were approved on 6 February 2024.

Cumann Lúthchleas Gael

Other Information Tables

Year Ended 30 September 2023



WELCOME TO CROKE PARK
HOME OF THE GAA

LEATHER JASH

PAYMENTS TO COUNTIES AND PROVINCES 2023

	Rent	Basic Distribution	Competition Distribution	Team & Player Expenses	Games Development	Capital Grants	Total Outlay
	€	€	€	€	€	€	€
ULSTER	-	365,000	-	-	401,112	736,000	1,502,112
CONNACHT	1,453	645,000	-	-	146,144	452,000	1,244,597
MUNSTER	3,300	365,000	-	-	136,000	932,000	1,436,300
LEINSTER	-	365,000	-	-	289,429	1,101,000	1,755,429
BRITAIN	-	60,000	-	-	795,516	-	855,516
ANTRIM	14,927	215,000	89,247	124,415	351,469	1,763,953	2,559,011
ARMAGH	101,008	215,000	166,735	130,948	196,553	40,000	850,244
CARLOW	22,717	215,000	71,612	225,679	205,927	20,000	760,935
CAVAN	56,064	215,000	56,612	151,586	173,732	120,811	773,805
CLARE	47,267	215,000	150,435	142,822	195,631	60,000	811,155
CORK	175,718	215,000	231,959	149,805	324,791	-	1,097,274
DERRY	50,192	215,000	158,322	177,109	227,169	200,331	1,028,123
DONEGAL	59,411	215,000	107,240	144,452	218,150	200,000	944,253
DOWN	13,060	215,000	56,612	205,868	165,385	-	655,925
DUBLIN	142,626	215,000	255,578	268,878	1,212,500	40,000	2,134,582
FERMANAGH	9,053	215,000	56,612	136,050	172,979	62,500	652,194
GALWAY	159,135	215,000	265,824	183,394	451,918	50,000	1,325,271
KERRY	103,812	215,000	185,313	333,293	286,102	-	1,123,520
KILDARE	37,626	215,000	82,872	132,620	327,403	1,520,000	2,315,521
KILKENNY	71,666	215,000	132,496	209,896	196,427	-	825,485
LANCASHIRE	-	40,000	30,406	107,839	-	-	178,245
LAOIS	29,832	215,000	93,124	115,147	225,958	125,000	804,061

PAYMENTS TO COUNTIES AND PROVINCES 2023

	Rent	Basic Distribution	Competition Distribution	Team & Player Expenses	Games Development	Capital Grants	Total Outlay
	€	€	€	€	€	€	€
LEITRIM	30,686	215,000	87,308	151,226	193,422	125,000	802,641
LIMERICK	185,456	215,000	264,239	251,271	203,189	200,000	1,319,155
LONDON	2,250	215,000	60,534	201,364	-	-	479,148
LONGFORD	14,867	215,000	67,612	134,414	200,385	18,267	650,545
LOUTH	21,447	215,000	89,211	105,064	265,737	-	696,459
MAYO	123,253	215,000	257,554	161,915	299,272	80,000	1,136,994
MEATH	64,853	215,000	147,830	217,713	369,310	73,800	1,088,506
MONAGHAN	53,369	215,000	117,820	161,348	135,920	200,000	883,456
NEW YORK	-	125,000	-	124,000	-	-	249,000
OFFALY	60,242	215,000	70,016	202,361	234,163	60,000	841,782
ROSCOMMON	76,542	215,000	132,971	181,566	228,204	225,000	1,059,283
SLIGO	13,477	215,000	91,620	118,754	233,832	125,000	797,683
TIPPERARY	70,237	215,000	142,482	124,959	234,834	125,000	912,512
TYRONE	53,545	215,000	111,045	147,637	179,471	-	706,697
WARWICKSHIRE	3,750	65,000	8,401	95,084	35,000	-	207,234
WATERFORD	19,895	215,000	108,173	117,440	184,051	532,109	1,176,667
WESTMEATH	29,858	215,000	89,996	106,620	260,284	97,500	799,257
WEXFORD	35,326	215,000	118,693	120,750	278,703	200,000	968,472
WICKLOW	8,366	215,000	65,812	149,947	239,584	58,908	737,617
CROKE PARK	7,447,587	-	-	-	-	-	7,447,587
OVERSEAS	-	160,000	-	-	699,219	-	859,219
TOTAL	9,413,873	9,285,000	4,222,316	5,813,234	11,174,875	9,544,179	49,453,477

Total payments in the 2019 financial year were €45,142,953. Current year payments represent an increase of 9.5% versus 2019.

NET INCOME FROM COMPETITIONS FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Gate Receipts	Match Day and Competition Costs	GAA Injury Benefit Fund & Insurance	Team Expenses / Comp Distributions	Net Income / Cost
	€	€	€	€	€
FOOTBALL CHAMPIONSHIP	18,180,155	4,642,646	663,031	667,400	12,207,078
HURLING CHAMPIONSHIP	10,949,152	3,164,383	243,994	381,000	7,159,775
ALLIANZ FOOTBALL LEAGUE	4,842,789	1,486,236	489,107	2,867,446	-
ALLIANZ HURLING LEAGUE	2,256,514	662,842	238,803	1,354,869	-
U20 FOOTBALL	187,829	17,620	11,270	13,040	145,899
U20 HURLING	300,314	72,475	28,232	4,000	195,607
MINOR FOOTBALL	158,179	23,338	10,503	29,645	94,693
MINOR HURLING	14,880	3,484	893	12,000	(1,497)
TAILTEANN CUP	563,606	182,770	33,829	512,000	(164,993)
JOE MCDONAGH CUP	152,703	55,528	9,162	272,500	(184,487)
CHRISTY RING CUP	64,684	36,180	3,881	224,000	(199,376)

NET INCOME FROM COMPETITIONS FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Gate Receipts	Match Day and Competition Costs	GAA Injury Benefit Fund & Insurance	Team Expenses / Comp Distributions	Net Income / Cost
	€	€	€	€	€
NICKEY RACKARD CUP	5,609	31,055	337	155,000	(180,783)
LORY MEAGHER CUP	2,072	37,166	124	265,000	(300,219)
U21 B HURLING	452	-	30	32,000	(31,578)
JUNIOR FOOTBALL CHAMPIONSHIP	695	8,897	-	170,466	(178,668)
SENIOR CLUB CHAMPIONSHIPS	427,424	181,193	25,645	217,404	3,183
INTERMEDIATE CLUB CHAMPIONSHIPS	157,381	34,705	9,443	90,978	22,255
JUNIOR CLUB CHAMPIONSHIPS	38,345	36,108	2,301	47,000	(47,064)
COMHAIRLE ARD OIDEACHAIS	17,734	63,105	-	-	(45,371)
COMHAIRE IAR BHUNSCOILEANNA	110,340	50,164	-	67,914	(7,738)
OTHER *	20,161	209,312	-	-	(189,151)
TOTAL	38,451,018	10,999,207	1,770,585	7,383,662	18,297,564

* Rounders, Agricultural Colleges, Interfirms, Handball

TEAM REGISTRATIONS - YEAR ENDED 2023

County	Adult Football	Adult Hurling	U20 Football	U20 Hurling	Youth Football	Youth Hurling	Total Adult	Total U20	Total Youth	Total Teams
ANTRIM	65	49	7	4	228	176	114	11	404	529
ARMAGH	70	9	6	1	262	48	79	7	310	396
CARLOW	42	19	14	9	127	79	61	23	206	290
CAVAN	64	4	21	-	254	15	68	21	269	358
CLARE	60	80	26	32	189	268	140	58	457	655
CORK	243	213	81	61	1,275	1,088	456	142	2,363	2,961
DERRY	62	9	4	1	250	75	71	5	325	401
DONEGAL	83	14	32	6	322	66	97	38	388	523
DOWN	85	23	10	3	285	82	108	13	367	488
DUBLIN	191	135	28	22	763	564	326	50	1,327	1,703
FERMANAGH	41	5	1	1	120	26	46	2	146	194
GALWAY	110	113	3	38	482	453	223	41	935	1,199
KERRY	106	28	17	6	375	116	134	23	491	648
KILDARE	100	32	19	4	539	283	132	23	822	977
KILKENNY	26	106	-	33	70	314	132	33	384	549
LAOIS	73	55	18	15	169	141	128	33	310	471
LEITRIM	46	3	16	-	134	15	49	16	149	214
LIMERICK	66	92	32	36	360	397	158	68	757	983
LONGFORD	36	5	11	-	198	29	41	11	227	279
LOUTH	65	4	18	1	410	43	69	19	453	541
MAYO	84	13	15	4	487	61	97	19	548	664
MEATH	106	42	38	20	458	175	148	58	633	839
MONAGHAN	64	8	1	-	231	35	72	1	266	339
OFFALY	54	49	14	16	124	150	103	30	274	407
ROSCOMMON	57	11	16	5	177	46	68	21	223	312
SLIGO	44	7	19	1	174	58	51	20	232	303
TIPPERARY	77	133	39	45	419	501	210	84	920	1,214
TYRONE	95	5	16	-	323	38	100	16	361	477
WATERFORD	60	79	21	28	296	363	139	49	659	847
WESTMEATH	63	31	1	1	252	120	94	2	372	468
WEXFORD	84	88	31	28	286	308	172	59	594	825
WICKLOW	68	23	3	2	264	106	91	5	370	466
TOTAL	2,490	1,487	578	423	10,303	6,239	3,977	1,001	16,542	21,520

GAA INJURY BENEFIT FUND- INJURY SUMMARY REPORT OCTOBER 2021 - SEPTEMBER 2023

INJURY	ADULT FOOTBALL	YOUTH FOOTBALL	ADULT HURLING	YOUTH HURLING	TOTAL
ABDOMINAL	37	2	13	-	52
ANKLE	415	62	145	18	640
ARM	35	20	19	6	80
BACK	112	35	48	4	199
CHEST	15	3	7	2	27
COLLAR BONE	78	22	46	11	157
EAR	2	1	4	-	7
ELBOW	23	9	10	1	43
EYE	6	2	9	1	18
FACIAL	41	9	18	2	70
FINGER	96	31	113	17	257
FOOT	82	11	39	5	137
HAND	95	17	109	19	240
HEAD	81	27	50	12	170
HEART/ANGINA/ RESPIRATORY	3	1	3	-	7
HIP	169	29	49	4	251
INTERNAL ORGAN	5	-	-	-	5
JAW	21	1	7	-	29
KNEE	1,226	180	465	63	1,934
LEG	299	31	142	13	485
NECK	10	1	5	1	17
NOSE	41	5	6	1	53
RIB	20	-	13	1	34
SHOULDER	385	61	174	12	632
TEETH	99	46	82	10	237
TESTICLES	13	-	12	1	26
THIGH	291	41	101	3	436
THUMB	26	12	48	8	94
TOE	9	3	5	-	17
WRIST	70	21	30	11	132
TOTAL	3,805	683	1,772	226	6,486

INJURY SUMMARY REPORT SPLIT BY PROVINCE

CONNACHT	843
LEINSTER	2,140
MUNSTER	1,686
ULSTER	1,817
TOTAL	6,486



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AN CHOMHDHÁIL BHLIANTÚIL 2024

2023 TUARASCÁIL AN
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