



AN CHOMHDHÁIL BHLIANTÚIL 2021

2020 TUARASCÁIL AN ARD-STIÚRTHÓRA
AGUS CUNTAIS AIRGID

ÁBHAR

AN CHOMHDHÁIL BHLIANTÚIL 2020

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CONGRESS 2021 AN CLÁR

26ú FEABHRA 2021 (Dé hAoine)

16.00	Cruinniú de chuid an Coiste Bainistíochta
18.00	Cruinniú Ard-Chomhairle

27ú FEABHRA 2021 (Dé Sathairn)

10.00	Opening of Congress
	(i) Adoption of Standing Orders
	(ii) Adoption of Minutes of Congress 2020 and Special Congress 2020
10.15	Report of Ard-Stiúrthóir
10.45	Adoption of Accounts
11.15	Break
11.30	Announcement of the result of the election of Representatives to Congress
11.45	Reappointment of Secretary of DRA
11.50	Consideration of Motions
13.00	Break
14.00	Óráid an Uachtaráin
15.00	Installation of an tUachtarán nua agus Óraid an Uachtaráin nua
16.00	Close of Congress

STANDING ORDERS

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

1. The Proposer of a Resolution or of an Amendment thereto may speak for five minutes, but not more than five minutes.
2. A delegate speaking to a Resolution or of an Amendment must not exceed three minutes.
3. The Proposer of a Resolution or an Amendment may speak a second time for three minutes before a vote is taken, but no other Delegate may speak a second time to the same Resolution or Amendment.
4. The Uachtarán may at any time he considers a matter has been sufficiently discussed call on the Proposer for a reply, and when that has been given a vote must be taken.
5. A delegate may, with the consent of the Uachtarán, move “that the question be now put”, after which when the Proposer has spoken, a vote must be taken.
6. A speaker to the Ard-Stiúrthóir’s Report or to any other general discussion shall not exceed three minutes on any one topic.
7. Any motion seeking to amend a rule in the Official Guide must have a majority equal to three-fifths of those present, entitled to vote and voting.
8. Standing Orders shall not be suspended for the purpose of considering any matter on the Agenda except by the consent of a majority equal to two-thirds of those present, entitled to vote and voting.
9. The Uachtarán may change the order of items on the agenda with the support of a simple majority of those present, entitled to vote and voting.

AINMNIÚCHÁIN D’IONADAITHE NA COMHDHÁLA

an tSeacha, Roibeard (Robert Frost) - An Clár

Ó Cearúil, Seán S. (John Joe O’Carroll) - Ciarraí

Ó Cuinn, Éamonn (Ned Quinn) - Cill Chainnigh

Ó hOsáin, Micheál (Michael Hasson) – Aontroim

INTRODUCTION

This time of year, and this report, is customarily an opportunity to reflect on the themes and events of the previous twelve months and highlight some likely topics of emphasis for the year ahead. 2020 certainly bears reflecting upon, but it is from a very different perspective.

Many of the challenges that faced the Association in prior years are still evident, but they pale into insignificance next to the challenges dealt to us by the Covid-19 crisis in 2020. More tellingly, they are even further outweighed by the difficulties faced by the wider society in Ireland and beyond. It is to be hoped that 2021 will be brighter, not just for the GAA and its members and friends, but for everybody who has laboured under the toll of 2020.

The impact of Covid-19 on every aspect of our lives has been profound. Regrettably, it will prove a recurring theme in the pages that follow. However, in the interest of brevity and in an attempt to maintain a note of positivity I won't pore over every aspect of the crisis and how it unfolded in the GAA.

Instead I will try to emphasise those good things that we saw in the GAA this year...and there were many.

- Our pitches may have been silent last spring, but our clubs were a focal point for massive community effort in every part of the country.
- Cúl Camps in both remote and traditional formats signalled a joyful return to activity for our juvenile members, to be followed by a hugely enjoyable club programme throughout the summer.
- We introduced, and observed diligent new safety protocols and we pioneered innovative IT solutions to get everybody back playing – club first and then county.
- We all embraced a new way of watching games, with club matches streamed into our homes from all corners of the country.
- The year concluded with momentous inter-county championships in both codes and all grades.
- We arrived at a new shape and structure to the GAA calendar which perhaps points the way ahead.

So yes it was a grim year in very many ways, but there was plenty to enjoy and take pride in too. The GAA and its members were proven to be adaptable and resilient. With redoubled effort and continued commitment, and with time, the GAA will recover and prosper.

Sadly, though, some things proved more important than our games. In that regard 2020 has taken a heavy toll which can't be forgotten. I preface all of the remarks that follow by expressing my sincere sympathy to those who have suffered loss; our empathy with those who continue to struggle with the repercussions of the crisis, and our sincere gratitude to those people in the frontline services – many GAA people among them – who continue to strive to combat the virus and make 2021 a better year for all of us.



THE SHADOW OF COVID

When it first became apparent that a Covid threat was emerging we did not foresee the extent or duration of what was ahead. The initial shutdown of our activities in late March was in the sincere expectation of a difficult few months and no more, and we expected to be able to weather a brief interruption.

We were very clear about what our priorities should be.

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

We undertook to do this in such a way as to ensure that, if at all possible, the financial damage suffered could be confined to 2020 and would not have repercussions for future years.

But what followed proved more difficult than we could have imagined. We tried our best to live up to our responsibilities to the Association and to society. And we tried to be mindful of our above priorities with regard to each step we took.

The pressure on the Association was amplified by what was at stake – peoples’ health and the Association’s future wellbeing – and by the degree of scrutiny that was applied to us at every juncture. We did not always get everything right, and we did not fully deliver on every aspect, but I do think we comported ourselves reasonably well and lived up to our responsibilities.

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

Similarly, there were calls from many quarters at

many stages for clarity with regards to our plans for competitions, venues and so on. In many cases these were questions to which we simply didn’t know the answers ourselves. We just tried to be flexible, to keep our options open and to make sure that if we were given a chance to get matches started again at any stage we would be in a position to do so.

I must admit that the clamour of voices calling upon us to take certain actions, do certain things, stop doing other things (sometimes the same thing at the same time!) was very difficult to manage. We tried not to be distracted and to keep grounded by the principles I mentioned above. We also had to admit at times that we didn’t yet know what to do, but that we would get there. For example I recall at an early stage being asked by a journalist if a championship without spectators was being considered. I said that it had no real attraction for us and was unlikely. I believed that at the time, but when all other possibilities were gone I was very glad to eventually be proved wrong. More of the championships later.

Perhaps the most heartening aspect of the GAA response to the crisis was manifest at local level. Whether through national initiatives like Community Call, or local county or club projects, and even individual acts of kindness, we can all be very proud of the work undertaken by clubs to help vulnerable people in their neighbourhoods. (I will return to this topic in more detail later in these pages, because it certainly merits recognition.) You will recall too that dozens of GAA grounds all over the country were repurposed in order to house temporary Covid test centres – from clubhouses to county grounds, to Croke Park itself.

I think that the most impressive aspect of all of this was the fact that this outpouring of goodwill and desire to help was unprompted and spontaneous. Indeed one of our early challenges was to try to build a structure around it to protect volunteers regarding insurance, vetting and so on. And the hardest part was just keeping pace with the sheer volume of volunteers and initiatives.

We didn’t fully deliver on all of our objectives. We scheduled a return to mass participation at juvenile and club level first, and I like to think that went well. When I look back on the year those few weeks stand out as one of the real positives. So, it is a matter of real regret that we didn’t manage to finish the championships in every county. I regret also that this was largely our own fault. Faced with the health risk

and reputational damage from a number of high-profile post-match events we had no alternative but to suspend the games in the remaining counties. That day, and that decision weighed heavily on me. Our job is to promote games, not to stop them, but there was a greater imperative that we couldn't shy away from. I sincerely hope those championships can be concluded. I estimate we missed out on the playing of 11 senior finals which was a regrettable blight on an otherwise excellent programme of games.

I'm thinking too of those competitions that did not proceed at all, or were halted mid-stream through no fault of their own. Second Level Schools, Club All-Irelands and so on. It was a summer of hard choices. Our final theme was to protect the livelihoods of our staff. This too came at a cost. As all of our workplaces

closed our staff had a new and difficult working environment thrust upon them. Colleagues were required to deliver to a higher standard, at a time of heightened pressure and scrutiny, and all while working for reduced pay. That was traumatic for the organisation, but especially for our staff and their families. They all played a huge part in salvaging what positives we could from a bad year.

A guiding light at every step was the Covid Advisory Committee chaired by Shay Bannon. The group was assembled at short notice in June when it became clear that we would need a very specific level of expertise to help us negotiate a safe and sensible path through what lay ahead. Their calm and thorough approach to the most trying of topics was literally invaluable.

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Coronavirus
COVID-19



Coronavirus
COVID-19
Public Health
Advice

Help prevent coronavirus



GOVERNMENT SUPPORT

The GAA simply could not have navigated its way safely through 2020 without the significant support of governments both north and south. That support came in many forms and was consistent across changing administrations.

The advice and guidance we received from the Department of Transport, Tourism and Sport, as it was at the outset, was invaluable as we repeatedly found ourselves in uncharted territory. The timely introduction of the various employment support measures made it possible for us to keep our staff in employment. The funding support for the entire sporting sector was unprecedented, and the GAA at all levels benefitted hugely. Unfortunately, as is evident elsewhere in this report, our financial losses were still unprecedented, but government supports mitigated those losses significantly.

Towards the latter part of 2020 a number of factors coincided to present us with the possibility of resuming the inter-county season and playing the championships. As health restrictions were reinforced to effectively close the club game, we were afforded an exemption to allow inter-county to continue.

Similarly, it became apparent that there was a significant appetite among our supporters and the wider public for a championship over the winter. Unfortunately after the year we had endured, and with no prospect of attendance revenues, the Association was in no position to fund such an undertaking. The government stepped in to underwrite the championship and it is to their credit that we all enjoyed such great games as winter closed in. GAA members and supporters everywhere greatly appreciated this unprecedented support at a time when we all needed it most.

2020 INTER-COUNTY CHAMPIONSHIPS

Of course, the other most important deciding factor in the 2020 Championships was the appetite of players. We can't forget that our inter-county players had come through the same miserable year as the rest of us with all that it entailed for their families, their studies, their jobs and their health. So we should be very grateful to them for taking to the field in difficult and surreal circumstances.

County Boards too found new challenges. Travelling

to games, eating afterwards, even the most mundane things were now obstacles that required meticulous planning.

So we changed the timing, we changed the competition structures, we changed the rules, we changed our broadcast arrangements...we changed everything. We introduced an array of new safety protocols and we embarked upon a championship season the like of which we had never seen before.

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FOOTBALL CHAMPIONSHIPS

As Sligo unfortunately found out, the stakes were high and uncharitable but they had to be in this year like no other. This was a new dispensation not of our making.

The championships may have been staged using different – and indeed familiar old formats – but their allure burned strongly. In football the trapdoor nature of our championship reminded us of the cut and thrust of straight knockout fare. While the appeal is obvious, I don't think anyone could reasonably ask our county players to commit the way they do for one shot at advancement or exit stage left after defeat.

Losing championship heavyweights Tyrone at the first hurdle underlined this and eventually brought an end to one of the most captivating managerial careers as Mickey Harte stepped down after 18 years in the role. He didn't go too far but he moved on to his new challenge in Louth with the acknowledgement of the wider Association.

'Could anyone in Ulster stop Donegal?' was a narrative that gained momentum when the scalp of Armagh was added to Tyrone and a provincial final spot was booked.

The answer as it turned out was yes and it came about in unexpected fashion as relegated Cavan set off on a week-in, week-out odyssey that paired them with Donegal in the provincial final.

Their eventual win capped what could only be described as a seismic day, and indeed weekend, for the GAA.

Earlier, Tipperary had challenged their own football demons by accounting for a Cork team that sensationally dethroned Kerry with an injury-time goal played in a Páirc Uí Chaoimh monsoon, and delivered a first provincial title to the Premier County since 1935. Previously Mayo had built on the away league win over Galway by doing it all again, this time at Pearse Stadium, to catapult their new and emerging team back into the last four on the back of another Connacht title.

The night before the exploits of Tipperary and Cavan, Dublin served up a reminder that their standards and ambitions remained very much intact by beating Meath convincingly.

Earlier that evening, as outlined elsewhere in this



report, we, an organisation, honoured the memory of the 14 people who lost their lives on Bloody Sunday.

After their win, Dublin paid their respects to those lost lives with team captain Stephen Cluxton placing a wreath in front of Hill 16 to complete an extremely poignant night that had started with an emotional commemorative event.

When the semi-final line up for Championship 2020 was completed the following day to mirror that of the last four of 1920 – including pairings – there was an added sense of historical symmetry in a year when so much of what we consider to be normal was challenged. Much of what followed focused on whether Dublin's push for a sixth consecutive title could be stopped.

Tipperary's run ended against Mayo in an incredibly open game, while Cavan came up short against Dublin to leave us with a final re-run of a rivalry we have come to know and look forward to.

Mayo, under the management of James Horan, had started to build a new team with fresh faces such as Oisín Mullin and Ryan O'Donoghue injecting both youth and pace into their challenge.

However, it was two more established Dublin names that anchored the challenge of the defending champions as Dean Rock and Con O'Callaghan swooped for first-half goals.

They would go on to record a five-point win, a first under new manager Dessie Farrell and a sixth consecutive title. There is no ignoring their brilliance and after more retirements it will be interesting to see if rival counties can close the gap in 2021.

HURLING CHAMPIONSHIP

On the hurling front we reverted to the qualifier system which granted teams a second chance in the Liam MacCarthy competition. While the decision to introduce a yellow sliotar for what was going to be a winter championship generated quite an amount of interest, much of the pre-championship analysis focused on how Tipperary's defence of the championship would fare and if Limerick's 2019 setback was a temporary wobble or something more significant. Both queries would be addressed before long.

Despite the lengthy break, Limerick would pick up where they left off beating Clare in the Munster SHC in a game that also served as the Allianz League Division 1 final. The win rounded off an unblemished league campaign. That form would continue in the meeting against Tipperary while Waterford laid down a marker accounting for Cork. Limerick's showing against Waterford in the Munster final, without being spectacular, was workmanlike and enough to keep the Déise challenge at bay and deliver another provincial title.

In Leinster, Laois fell at the first hurdle to Dublin, who themselves exited after a near miraculous comeback against Kilkenny. Galway showed flashes of brilliance in their semi-final success over a flat Wexford challenge - but surrendered a winning position against Kilkenny in the provincial decider when Richie Hogan turned on the style to see the Cats home.

The reconstituted qualifiers produced little in the way of shocks, but Laois gave Clare a serious fright in Kilkenny and Cork dealt with the Dublin challenge. The following round produced a tour de force from one of the game's best when Tony Kelly dominated in Clare's win over Wexford. His 1-15 provided further proof as if it was needed of the prodigious talent that he is.



That was as far as the Clare challenge would go as Waterford ended their interest at the quarter-final stage and Galway edged out Tipperary in yet another memorable encounter.

The semi-final line-up was a stellar one with Limerick holding off the Galway challenge and Waterford roaring back into life to account for Kilkenny after an incredible second half.

Before Liam MacCarthy silverware would be presented, Antrim made the winners' enclosure for the Joe McDonagh Cup at Croke Park by beating Kerry to add Leinster Championship participation next year to the promotion already secured. They followed the exploits of Kildare, Donegal and Louth, who claimed Christy Ring, Nickey Rackard and Lory Meagher Cup honours respectively at Croke Park in the preceding weeks.

For the first time ever, Limerick met Waterford in an All-Ireland senior hurling final with Waterford out to end a run stretching back to 1959 since their last win. 2019 left many questioning Limerick and wondering had 2018 been a one off; a flash in the pan.

The 2020 season, for all its peculiarities, answered that in dramatic fashion.

A storming final show, spearheaded by the excellence of Gearóid Hegarty, saw them take control of their encounter early on and their unrelenting athleticism in every line of field proved too much on the night.

Their eventual 11-point win did not flatter and while Waterford had done much to illuminate the championship – their semi-final performance being one of the season's most memorable moments – there was no disputing the destination of the title. Seeing the victorious players celebrate their victory as they did emphasized what it meant to their group, with or without supporters.

The sincere hope is that some of the traits that made 2020 unique in so many ways, recede as 2021 unfolds, chief among them the absence of our members and supporters.

I must give thanks to the grounds people at the various venues around the country. Remarkably every pitch at every venue was playable at the most unseasonable time of the year.

BROADCASTING AND STREAMING

Yet another defining feature of our year was the extent to which our broadcasting landscape changed.

January to March saw the usual busy broadcast schedule via TG4, eir Sport and RTÉ before Covid-19 halted action. Particular highlights were 500,000 viewers for RTÉ's Dublin v Kerry Allianz League game and the fact that GAAGO carried all games for a seventh consecutive season to the diaspora worldwide. In addition, GAANOW continued to provide us with near-live in-game clips and midweek archive features for free on any connected device, anywhere in the world.

When matches were suspended mid-year (during the GAA match suspension window) the live sport void was filled by historic GAA archive footage across eir Sport, RTÉ and TG4 and I think we all very much enjoyed taking a trip down memory lane.

We broke new ground when, in conjunction with Kellogg's and TG4, the inaugural 2020 GAA Cúl Camps TV series aired for three weeks and 15 episodes each morning and evening to entertain and encourage children to practice their football and hurling skills while in lockdown. The series was a break from the traditional camp format and showed great innovation and purpose despite Covid restrictions being in place.

Club games resumed in July with huge anticipation and interest all over the country. With limited spectators permitted, we needed a way to bring those games to a wide audience. With the support of our broadcast partners, we recast our national arrangements and a centralised local streaming package, negotiated on behalf of interested County Boards by the Commercial Department in Croke Park with Nemeton TV, gave us a huge number of games shown online on county websites or selected social media channels.

We all enjoyed extensive local streaming by County Boards. This trend proved universally popular and extended into the early round provincial minor games before the competition was again suspended – a sign of demand and modern-day content consumption habits.

Credit is due to our counties who adapted, in some cases very quickly and for the first time, to maximise the potential of streaming. In some cases it also



helped to alleviate the serious financial losses that having no crowds meant for our counties.

The challenges in this space going forward include consistency and the standardisation of the presentation of our games but the positive experience of most of our units – at all levels – means streaming is sure to stay on our communications landscape and is likely to evolve and develop as technology and broadband become ever-more accessible.

In tandem, Club Championship TV coverage ran from July to October and was a welcome diversion from the difficult events unfolding around us. In total 45 games were shown by TG4 and RTÉ in 26 different counties.

A new time and format for the senior inter-county championships needed a new broadcast plan as well.

A new schedule involving an unprecedented 80+ matches was drawn up for the 10 weekends from October to December period to ensure all remaining Allianz League and 2020 Senior Championship games were available to us to watch at home on either TV or online. GAAGO was a major factor here with domestic streaming live on the platform for the first time.

Special recognition should go to all stakeholders who were involved in the delivery of such a challenging broadcast schedule in what was a very constrained Covid work environment. Extensive live coverage was a very welcome source of enjoyment for the nation during a difficult period.

The existing broadcast deals with our partners expire in 2022 and the Association faces tough challenges in a new commercial reality in the next 12 months, before new arrangements are put in place. As custodians of Ireland's foremost live sport broadcast rights portfolio our track record this year will stand us in good stead and I'm confident that we can achieve maximum exposure and a fair commercial value for our games.

OUR SISTER ORGANISATIONS

Our links with Camogie and Ladies Football have never been stronger. In a time of extreme adversity for all three organisations every key decision that we made was taken in consultation; every step was taken in common. This approach was borne not out of any structural or contractual arrangement, but out of a simple recognition that our fates are closely intertwined and that we are stronger acting in communion rather than individually.

There were a number of particular landmarks this year that are referenced elsewhere in these pages as fundamental to the GAA but which were joint and combined efforts with our colleagues from the other organisations. Our communications programme to clubs and beyond; the new player pathway; the Covid Advisory Committee to name but a few. These may not have garnered headlines but they are sterling evidence of three organisations working effectively in tandem on the most fundamental of issues.

You will recall that we each committed some years back to a route towards closer cooperation and integration. That agreement expired at the end of 2020. I am sure that but for the events and pressures of the latter part of 2020 we would have concluded a new understanding. In fact we have already started discussing our renewal, and what the next phase of our relationship might bring. I think I speak for all three of us when I say there is a very keen appetite on all our parts to move to closer alignment. The precise shape and form of that alignment will emerge over time, but it cannot be unilateral. Camogie and Ladies Football are independent and distinct bodies. They are well run and eminently capable, and they deserve the right to determine their own destiny. Merely assuming that they would be better served in an all-encompassing GAA does them a disservice.

I believe that the true success here will be measured in terms of outcomes, not in terms of processes or structures. In other words we are striving for the day when there are no apparent differences between us in all of our key policy objectives and how we deliver them. Indeed that we deliver them as one. This can be achieved irrespective of constitutional change. That is not to either pre-empt or discount any eventual constitutional changes, just to de-emphasise that side of things. There is already a flourishing model to build upon – the one club model where a club offering diverse codes flourishes as a single unit - irrespective of the games it offers or the vagaries of its committee structures.





FIXTURES CALENDAR

The structure and composition of the GAA year has been a matter of much contention in recent times. Our Calendar Review Group, chaired by Eddie Sullivan, has undertaken extensive work in this area to derive the optimal structure – affording all players at all levels the best opportunity to play within competition structures and at times of the year that best fit.

It has been a considerable task, and one that bears fruit this year with publication of their recommendations and associated motions for Congress. Regardless of the structures that we settle upon, a key facet will be the governance and oversight provisions proposed which I think will be very progressive if enshrined in our rules.

Our plans for reform extended beyond merely producing options and proposals. We had intended the topic to be the subject of an extensive consultation process with gatherings scheduled at various locations around the country for members, players, officers, counties, clubs – all of us – to debate the merits or otherwise of the concepts and possible solutions. For obvious reasons that did not come to pass. We did facilitate a number of online sessions with the same objective. They were very well run and well attended, just not quite the same. Nevertheless, the fruits of the committee’s work are before us now and offer a clear way forward.

One key element which bears commenting upon is the idea of a clearly demarcated period for inter-county games and for club championships; the colloquial “split season”. It is fair to say that this was an idea greeted with caution in many quarters before this year. The pitfalls cited included relinquishing the prime traditional All-Ireland Finals weekends and taking our chances in a crowded summer... a potential exodus of players once the inter-county season concluded... there were many and I don’t mind admitting that I subscribed to a few of them.

The necessities of 2020 meant however, that we all had to cast any preconceived ideas aside in order to embrace whatever chance we were given to offer games to players. Players at all levels. And this year that meant playing club matches, and club matches alone, from July until September, with sole emphasis on the inter-county scene thereafter. I think it worked very well. Clubs and club players revelled in the spotlight, championships were played in good weather with full compliments of players and county activity did not impinge.

Correspondingly when inter-county teams took centre stage the transition worked well, the games and the players had the attention of the entire country and they served up fantastic fare.

Some elements were not ideal of course. The preparation time in advance of each section of the season was perhaps too short; the season of games itself likewise; it asked a lot of county players to go through both programmes at full intensity. So, I know there are things to be improved upon.

But in the spirit of the times everybody did their best to make it work with the result that I think that we all enjoyed the fresh approach.

Most importantly I think - I hope - that players did.

We will need to set out clearly, and buy into, the transition period between the two phases. If we can do that, address lead-in times, and incorporate a defined and meaningful closed season then I think this structure to a GAA year offers us a clear road ahead.

One more thing...it’s not a club vs county season, it’s both, with scope for a full club programme throughout the year.

If we get this right then 2020 can prove to be a watershed.

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and proposals.*

JOHN HORAN AND LARRY MCCARTHY

This Congress sees the conclusion of John Horan's term as Uachtarán. It has been a momentous three years. John took up office with a number of clear objectives in mind – and without exception they have been delivered upon. Foremost among these was reform of the playing season which I refer to elsewhere.

That project could only have arrived at fruition with the leadership characteristics that are John's trait. He charges responsibility to the best of people; he knows his own mind but allows others scope to arrive at independent views; he makes fair decisions grounded in his own values and everything he does is for the benefit of the Association.

The last 12 months of John's tenure have been very difficult and sad for the GAA in so many respects. And so very different to what I am sure John envisaged. But a measure of a person's leadership is how they respond in adversity and the last 12 months define in a positive sense John Horan's contribution to the GAA when leadership was called for.

On a personal note, I have enjoyed greatly my time working with John. He is a person of fundamental fairness and integrity. I hope John can enjoy a well-earned rest in the months ahead before an inevitable return to the GAA fray in whatever guise.

I welcome, as you all do, the beginning of Larry McCarthy's term as Uachtarán. Larry represents a new departure for the Association in so many ways.

It is a signal of the GAA's outward looking approach that we can look as far afield as New York for our leadership. I know from working with Larry previously that he will bring his own ideas, his own thinking, his own style and his own perspective in the years ahead. And the Association will be all the better for that. I know too, that Larry will be grounded by a strong sense of duty to the GAA and to his role. I wish Larry every success and offer him my personal support. Above all I sincerely hope that our incoming Uachtarán enjoys what I hope will be a very special three years.



MATTERS FINANCIAL

Our success is not defined by financial performance, and nor should it be.

Nevertheless the past year has proved very damaging to the Association from a financial point of view, with the likelihood that the after effects will be felt for some years to come. The extent and nature of that damage is evident elsewhere in this report, but the topic bears reflecting upon here too.

2020 presented us with many difficult decisions, not least financial. We may not have had income, but we still had responsibilities. It was vital that we didn't fold the tent and give up. We still had a role to fulfil, a profile and reputation to maintain. So to the extent possible we played games, we promoted health initiatives, we made facilities available, we put our best foot forward. Ironically these came at a continued cost when we could least afford it.

But the Association will flourish again long after this pandemic is over, and we need to maintain certain momentum in the meantime – albeit on a greatly reduced scale. With time, with the restoration of public health and the resumption of normality I have no doubt that we will recover.

This brings into sharp focus some key areas of financial focus and control with which we can aid that process, and which will stand us in good stead in the meantime.

Cashless admittance to grounds

The advent of limited crowds at our Club Championship games doubtless posed many challenges but also presented a benefit that will far outlive the pandemic. The summer saw a growth in new online mobile ticketing scanning applications with associated remote method of ticket sale, distribution, and scanning on entry becoming accepted practice. The introduction of cashless gates was always an aspiration but was technology dependent and was proving slow to gain acceptance and costly to deliver. Summer 2020 proved that it can and does work. Hopefully, we can build on

this to improve revenue assurance and eliminate collecting, counting, and managing cash – easing the burden on our overworked treasurers.

Funding raised in the name of the GAA

Fundraising patrons and supporters are a welcome and essential feature of the GAA landscape. It is imperative that funds raised by such means are appropriately governed by the Association, are controlled within the GAA and that any such bodies have their finances properly audited. No external body that is not 100% under the direction and control of a County or Club Executive should be permitted to raise funds in the name of the GAA. This means agreeing the terms of reference of the body, or initiative and exercising full control over expenditure. Good practice dictates that related organisations such as Supporters Clubs are audited as part of the annual audit process of a County Board or Club Accounts and the controls and rules as set down by Central Council are fully adhered to.

Financial Health Situation in Counties and Development Projects

Half of our County Committees – 16 in total – reported losses for the year ended 31st October 2020. Combined, our counties have posted losses of over €4m for 2020. With the public health restrictions still in place and looking that they will be for some time ahead, the situation for our counties and clubs looks bleak for 2021. In this context any planned capital or development works should only be undertaken if 100% funding is secured and in place prior to commencement of works and a strong repayment capacity is in place for any borrowings. A prudent approach should be taken to planning any new works to be undertaken. All grant aid from Central Council has been put on hold and will remain on hold for the foreseeable future. The Central Council Development Loan Fund is currently closed to new applicants although the fund remains open to the taking in of new deposits. The current interest rate payable on such deposits remains at 1.9%.

Team Costs

Despite a reduced schedule of activity for the year ended 31st October 2020 for the inter-county game, a total of €18.8m was spent in the year on preparing county teams. Admittedly this represents a reduction from €29.7m in 2019 but it is still a sizeable resource commitment. The reduction was delivered through the truncated inter-county season along with a number of new and novel measures.

We saw the introduction of maximum panel sizes of 32, and a limit to three training sessions per week. We introduced a centralised system of player expenses management to facilitate better analysis and more timely payment. Crucially too, our players all agreed to a reduction in the player mileage rates which it is important to acknowledge.

In short, everybody played a part when called upon. Similar discipline will be required again in 2021, I suspect, as the Pandemic persists. Covid aside, we should build on the lessons of 2020 in order to derive a long-term sustainable structure and scale for the resourcing of the inter-county game. The next step, perhaps, is to streamline the scale of backroom expertise enlisted by counties. Consider too, rebalancing our demands on players' time – away from training and in favour of matches.

Last year we were in the unfortunate position of needing state assistance to underwrite our games. We were extremely grateful for that help – but going forward we need to help ourselves too. That means greater discipline needs to be applied to our costs both centrally and locally, and now more than ever.

Club Grounds Grants

Unfortunately, due to lack of current resources Central Council was unable to make provision for Club Grounds Grants for 2020. We are committed to reinstate this support as soon as we can. We understand however that clubs cannot stand still, and some will still have the means and opportunity to improve their facilities. Clubs who purchase or develop property while our funding is suspended are invited to submit a grant application for retrospective support. It is further planned that all future grant support will be based on a uniform percentage of expenditure to be funded, and this percentage allocation would be the same across all provinces. It is envisaged that funding from provincial councils towards the Club Grant Scheme will be centrally pooled and distributed based on the predefined grant available for a related project.



GOVERNANCE

Good governance is always relevant, but the necessity was never more apparent than it is now. The circumstances of the year just passed made it essential that the GAA be able to respond to circumstances and if necessary change course in a timely and flexible way.

That meant potentially changing competitions, schedules, rules, the fundamental operating parameters of the Association – either to ensure compliance with national health requirements or, to avail of whatever limited scope to resume activities presented itself.

The intermittent travel and gathering restrictions made such responsiveness impossible under our current structures, so we convened a Special Congress in April to introduce special emergency governance measures.

Special interim powers were conferred upon An Coiste Bainistíochta to take any decision or implement any measure which would otherwise be undertaken by Congress.

These powers were short in duration – requiring renewal every eight weeks; were used very sparingly; and were ratified at every step by Central Council. Nevertheless, it was with reluctance that they have since been renewed. The system has operated well but we all look forward to the time when such measures can be stood down.

The financial disciplines, systems and processes that have served us all well over the years are now more valuable than ever. Financial pressure nationally or locally should not manifest in us compromising on these measures. Appropriate executive or management board approval and signoff should always be secured before any agreements or contracts are entered into. Doing the right thing will serve all our units and members well in the long run and good governance is not something that is optional depending on the circumstances presented.

Central Council has enhanced its centralised Internal Audit function this year with the redeployment of Michelle McAleer to this newly expanded role. This new internal auditor function combined with the motion before Congress that will hopefully see the requirement to establish an Audit & Risk Committee at every county and provincial level will provide two added levels of review and accountability for all our members.

It is intended that Michelle will visit all counties over the coming year to carry out an initial review and assessment of governance practices and controls.

As part of this initial review and in line with the GAA Governance Guide, counties will be asked to submit their confirmation of formal adoption of the GAA Governance Code.

Counties will also be asked to submit a completed self-assessment tool which will be used as the baseline for continuous improvement and review over governance-related areas within the county executive.

Counties will be required to present their risk register for review and outline what controls are in place to ensure the register is maintained, updated and acted upon on a regular basis.

Cumann Lúthchleas Gael – Central Council is designated as a Type “C” Organisation in accordance with the Governance Code. We have confirmed to Sport Ireland that the expected date for the GAA to attain full adoption of the Sport Ireland Governance Code will be 31st October 2021. This is an important target, and an important signal that we will strive to reach and maintain the best standards.

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REMEMBERING BLOODY SUNDAY AT CROKE PARK

On the 21st November we paused to remember the centenary of the Bloody Sunday attack on Croke Park and the innocent lives lost at the ground on that day in 1920.

In a simple and solemn ceremony, we lit a torch for each of the 14 Croke Park victims – and in doing so shone a light on a group of people who have not always had the prominence or recognition that their contribution to our history merits.

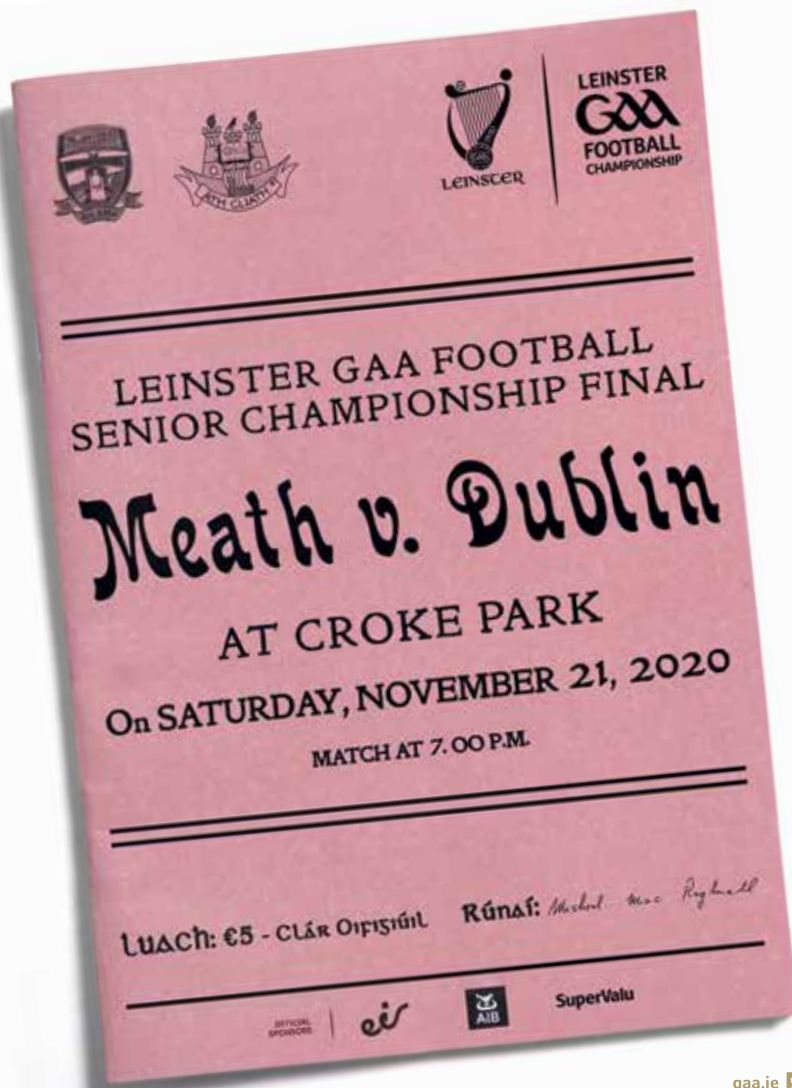
The Croke Park Bloody Sunday story is a human tragedy; the harrowing tale of ordinary people who went to a match and who never came home.

The Association began working on this centenary and on remembering the dead back in 2015 when a Bloody Sunday Graves Project started the job of

addressing the fact that several of those who were killed as a result of the Crown Forces attack were still in unmarked graves. This led to seven headstones being erected between 2015 and 2019.

This work also brought the Association back into contact with surviving relatives of the victims and with the help of the journalist and Bloody Sunday author Michael Foley, the GAA reconnected with these lost lives and made a commitment to their families to telling their story and honouring their memory when the centenary came.

The result was a comprehensive programme of events that, even in the face of the pandemic, succeeded in telling the Croke Park Bloody Sunday story and crucially, remembering the 14 victims and remembering the people behind that number.



From a poignant series of videos, to new sections and content on the Croke Park and GAA websites, to documentaries, a museum lecture series, special stadium tours and a podcast - there was a concerted effort to tell this story and help today's GAA membership reconnect with this seminal moment in our history.

The GAA Museum in Croke Park assembled a hugely impressive exhibition featuring several significant contributions from 100 years ago. The exhibition, like the rest of the museum, has sadly been seriously curtailed by the restrictions and lockdowns. However, I've no doubt that when the time comes it will prove a major attraction given the level of interest that the centenary generated.

The high point of the commemorative work was the centenary calendar anniversary of 21st November which fell on the Saturday night of the Leinster senior football final.

Great credit is due to Robert Smith Events for assisting us in having a pitch perfect ceremony which was honoured by the presence of Uachtarán na hÉireann Michael D Higgins, An Taoiseach Michéal Martin and Catherine Martin, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media.

Wreaths were laid on the spot where Tipperary corner back Michael Hogan was fatally shot and killed as he tried desperately to crawl to safety.

It was important that it was a night without hierarchy and there was due recognition for all of those who we lost that awful day and who we are committed to honouring.

The beautifully scripted words of Michael Foley, so eloquently delivered by Brendan Gleeson, summed it up perfectly:

They are our family, our friends, our people.



Cuimhnimís orthu uilig. We remember them all.

- Jerome O'Leary (10)
- William Robinson (11)
- John William Scott (14)
- Tom Hogan (19)
- Joseph Traynor (20)
- Michael Hogan (24)
- James Teehan (26)
- Tom Ryan (27)
- Jane Boyle (29)
- Daniel Carroll (30)
- James Matthews (38)
- Michael Feery (40)
- James Burke (44)
- Patrick O'Dowd (57)



ALL MEMBERS

CUIMHNIMÍS ORTHU UILIG

PLAYING RULES

We are all passionate about our games. We all have a view on what would make them better and the debates are many up and down the country every year as the season progresses.

In tandem with that passion and conviction though, we have to add a degree of detachment and disinterested analysis. That is the lot of the Standing Committee on Playing Rules.

In June 2019 the committee advanced seven Guiding Principles for the rules of our games and these were approved for adoption by Central Council. These principles provide a robust framework against which the games can be governed and regulated. Arising from the Guiding Principles, several motions are being put forward this year by the committee to address various aspects of the games.

Foremost among these is a measure to address the increasing incidence of cynical play. It is absolutely essential that we do not allow a situation to evolve (or persist) whereby it pays to engage in foul play. Sanctions have to be enshrined so as to bring about a change in approach on the field.

I know that there is a counter argument that says we don't need black cards and such in hurling. I'm not deaf to that point of view, and I know that was the consensus in previous years, but I do think the time has come to give it serious consideration again. Not just as a response to specific matches or fouls... more because that is our ongoing responsibility. In some respects the time to take action is when a trend emerges that needs to be reversed, not later when more drastic remedial action might be needed.

The proposed experimental Playing Rule change - in the forthcoming championships - provides a balanced and proportionate basis for dealing with the underlying problem and will facilitate the development of an evidence-base against which proposed changes - and their impact can be evaluated. This will give us the opportunity to assess both our plans and any unintended consequences that may pose a risk.

I urge you to give these topics and measures your full consideration.

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DIGITAL SLIOTAR

Over the past decade, a considerable volume of effort, energy and time has been devoted to the development of the Digital Sliotar for use in all official games. There are two key dimensions to this project: inserting an electronic chip in the sliotar and changing the sliotar colour from white to yellow.

The colour change is based on evidence-based feedback from other sports - tennis in particular - which indicates that the needs of the visually impaired spectators or those whose sight might be compromised because of a medical condition can best be addressed by using a yellow sliotar. Despite some initial apprehension, the new ball proved to be very successful in the 2020 MacCarthy Cup competition. Consequently, the Central Competitions Committee (CCC) has decided to extend the use of the yellow sliotar to all levels of the Allianz Hurling League and Championship in 2021.

The electronic chip is intended as a means to verify the quality and origin of the sliotar. A mobile phone

app will be used to detect the chip in order to confirm that the sliotar has been produced by an officially approved manufacturer who will be subject to a quality assurance programme.

This will hopefully curb the production of inferior quality sliotars which undermine the integrity of the game - as both a contest and a spectacle - because of the variations in distance that they are travelling.

One further important consideration is that many counterfeit sliotars are sourced outside of Ireland and may be of dubious origin. In particular we should be concerned about the possibility of sliotars being produced using child labour. The chip will verify that the sliotar has been ethically manufactured by an approved supplier.

It is proposed to finalise policy proposals in relation to the use of the digital chip in the coming year.



COMMUNICATIONS

One significant thing I learned in the last year was the value of engaging directly with our clubs, and the scope that we have in order to do it.

As with any situation where profound change occurs quickly, effective communication is of vital importance and the Covid Pandemic certainly fell into that category.

In the interests of health and safety, it was imperative that our units and members had accurate and timely information at every stage of a challenge that has yet to run its course.

To that end, we have never communicated directly with our club units as frequently as we did since last March. The traditional cascade communication model where our communication is routed through our counties just would not have fully served our needs. Communicating directly with clubs – while keeping counties informed by including them in the same correspondence – meant all clubs received updates at the same time.

I am always wary of overloading club officers with communications but in this instance liaising directly with our club officers was justified and it allowed them to share information with their members in what was a fluid and rapidly changing situation.

Similarly, we tried to use our own channels when the need arose to put spokespersons out to explain the rationale behind any new decisions and measures and what they meant for clubs and counties, such as the commencement of the health questionnaire which was a ground breaking initiative for the Association.

This prompts the question how useful direct correspondence with our members might prove to be with the ongoing improvements in our communications infrastructure. Witness developments such as Foireann, our new games management system which will enhance our ability to engage with our membership.

This is sure to be a feature of how we communicate with GAA members into the future as we will look to

get content such as our monthly Club Newsletter, directly into the inboxes of our members.

We were in the final stages of finalising a new Communications Strategy for the Association when the Pandemic struck last March and the decision was taken to pause the roll out of the plan given the challenges Covid posed. With Covid still very much with us we are likely to launch this document across the organisation in the coming months.

The continuing Pandemic will undoubtedly delay some of our ambitions. However, it should not derail and deter us from striving to be as good as we can be in any given area of our operations and that's what this plan proposes in the area of communications.

Digital Campaign on Covid-19

At various stages over the course of 2020 the GAA was asked to assist with different initiatives relating to the Pandemic and one of these was in the area of messaging.

With the country coming in and out of lockdown there was a challenge and a lifespan to some of the messaging - but one strength we could use to good effect, was our ability to connect with the youth, an age group that has felt the effects of isolation with their social engagement badly disrupted at a formative time in their lives.

While we have assisted various government agencies at different stages of the Pandemic, there was a concerted effort on our behalf around the All-Ireland series and the finals in particular, to urge the wider membership and members from the competing counties in particular, to work with us and respect the guidelines as they applied at the time.

I would like to thank the team managers from the competing finalists John Kiely, Liam Cahill, Dessie Farrell and James Horan and their players and also the county PROs for their assistance in spreading this message at the time and also acknowledge our members who respected the wishes of the civic authorities by staying away from public gatherings.



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OFFICER DEVELOPMENT

Much attention has been paid to how the Association dealt with the impact of Covid-19 on fixtures, facilities, and finances in 2020; however, our officer development capabilities were also put to the ultimate test in supporting clubs and counties to function in a safe and effective manner.

Our Covid-19 Return to Play Education Initiative featured a mandatory eLearning module which was completed by an unprecedented 650,000 people in three weeks, multiple club-specific webinars which were viewed over 100,000 times and a daily digital campaign promoting safe return advice. Coupled with this, numerous webinars were delivered in the spring and autumn to assist our units run effective meetings, including AGMs and conventions.

The slogan for our officer education programmes is “The Great Teams Aren’t Just on the Field.” This was evidenced because our ability to deliver the training required in short timeframes depended on effective teamwork and leadership from staff and volunteers at national, provincial and county levels. The efforts of our staff, National Officer Development Committee, IT Committee, County Development Officers, and the team of 50 Leadership Associates deserve special mentions for engaging and assisting so many volunteers to seamlessly adapt their ways of working through structured online training.

While the Pandemic accelerated many technology trends changing the nature of officer development in the GAA, I fully expect the resumption of face-to-face workshops on a local basis as part of a blended approach when it is safe to do so. In the first two months of 2020, we organised a two-day conference for 200 County Officers in Croke Park and 36 events for 1,700 Club Officers. The level of participation in these events provides unrivalled opportunities for idea sharing, problem solving and networking.

In February 2020, I was thrilled to formally welcome both the LGFA and Camogie Association to join the Club Leadership Development Programme (CLDP) to achieve an aligned approach to training for the first time. After almost a year of planning, Club Officers were able to choose from a menu of 20 modules tailored for all Gaelic games organisations. There were 22 counties who organised CLDP events on a joint basis which equated to 374 hours of training delivered in the first few months of 2020. Notwithstanding the obstacle provided by Covid-19, 18 webinars were subsequently delivered online

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under the one umbrella and 50 more scheduled for delivery in the first quarter of 2021. This is a collaboration which I fully support and expect to see flourish further in the years ahead.

I would also like to mention a certified Governance Course which has been designed and delivered to County Officers in recent months. This six-module course is an important way for our units to have increased confidence that they are doing things right in our core areas of activity such as coaching and games, safeguarding, finance, IT, insurance, and HR.

I commend all County Officers who completed the course and encourage those who have not done so yet to do so by the end of the year.

To again emphasise the positive from the past year, I am convinced that our adaptation to online learning during the Pandemic will position us to emerge stronger from it with a better balance between online and face-to-face training to deliver what clubs and counties need at the right time in the year ahead.



GPA

One of the very important constituencies in our membership is the inter-county player. We witnessed again this year, with perhaps greater clarity, the contribution they make to our Association and our country. In what was undoubtedly a difficult environment, I think we appreciated this all the more.

This year was also a significant one in terms of our relationship with the players' representative body, the GPA.

We faced key playing and training decisions at every turn throughout the year and we endeavoured to consult and consider players wherever possible. And county players in particular, when it came to safety during the championship. The GPA played a valuable role in this effort, most notably as part of our Covid Advisory Committee.

We also agreed upon a new operating agreement with the GPA for a further four years and potentially

beyond. The key elements are a committed stream of funding for programmes for players and a renewed commitment to combined commercial ventures with which to fund both organisations. Both of which are underpinned by a redoubled commitment to the volunteer and amateur ethos of our games.

Unfortunately, our 2020 financial commitment to the GPA had to be revisited in light of the resources available to us, and the provisions of the players charter had to be similarly lessened for the 2020 Championship. Both were regrettable but were transacted in a positive and productive manner.

I hope and expect that when the Pandemic is over – if not before - we can both return our attention to the more fundamental and long-term issues impacting upon the players, counties, games and the wider Association.

Paul Flynn recently announced he will shortly be leaving his role as GPA CEO. Paul made a big contribution to the on-going development of the players' body over several years and we wish him well in his new venture.

COLLECTIVE RESPONSIBILITY AND COMPLIANCE

At stages during 2020 it seemed that we had reached a new state of maturity within the Association. As matters got progressively worse, successively more unpalatable measures were required to be implemented by members, club officers, counties...all of us.

But rather than dissent, or indeed ignore them, the prevailing mood was one of everybody bearing what they had to endure with good grace and making things work.

This was crucially important. It meant that the Association didn't need to get distracted unnecessarily with matters of compliance but could focus all of its attention on the fundamentals at hand and how best to navigate the unfolding problems.

Consider a couple of cases in point: Locking our gates and closing walking tracks seemed quite draconian at the time. It wasn't a State requirement, but we felt it was necessary ourselves. Many were unhappy, but it was extremely well observed.

Similarly, the timelines imposed for returning to inter-county training. Not untypically, initial concerns were about "what sanctions will apply for contravention" rather than the actual merits of what was proposed. So, we introduced some sanctions. However, they proved to be unnecessary. Now I am sure there was the odd breach here and there but the overwhelming sense was of measures that were observed not because of any threat, but simply because everybody concerned recognised it was the right thing to do.

That is exactly where we need to get to. Observing standards through threat is neither desirable nor practical. It's not a very impressive premise upon which to base an organisation of our scale and import. Now I'm not naive enough to think we have arrived at that state yet. In fact I know we have not. But I hope that in reflecting upon the year we've all had we might recognise that there are things more important than stealing a march on the authorities or on prospective opponents. Things like our collective reputation, the health of our community and - when Covid is long gone - respect for ourselves and the Association.

The things that worked in the last year were down to good leadership at county and club level. That meant Club Executives making the right decisions about what we would promote / or not permit in our own clubs. It meant clarity of purpose and communications on the part of County Executives... "this is what we are doing, and this is why".

It was not all positive, I know that. But collectively we hung on in the face of all of the pressures because we all tried to make the right decisions for the right reasons. We tried our best to explain what was going on, and took responsibility.

That I would characterise as strong leadership in clubs and counties all over the country. It stood to us last year and it can be a theme again in 2021 and beyond...in hopefully better circumstances.

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HUMAN RESOURCES

I acknowledge throughout in these pages, implicitly and explicitly, the contribution of the thousands of volunteers who make the Association work. Correspondingly I wish too to consider and thank our staff in Croke Park and elsewhere for a remarkable effort this year.

Croke Park closed as a workplace from March and staff had to adjust to working from home with all of the challenges that entailed.

Although distanced we all tried to stay connected with each other and keep our networks – formal and informal – going. That itself takes effort and isn't always easy. Some people flourished in the new environment, but I know too that some people struggled. The HR Department worked hard to assist the transition to home working, providing supports like the confidential Employee Assistance Programme for advice and counselling, the Spectrum Wellbeing Portal with lots of health and wellbeing content as well as plenty of wellbeing webinars and home workouts.

The working year was still difficult though. Demands upon people increased. The stakes were higher and timelines and tempers often shorter. Each step we took was subject to intense external scrutiny. Staff had understandable questions about what lay ahead, and sometimes we had no certainty or reassurance to offer. All of this was endured while suffering regrettable but necessary reductions in pay, not to mention family or personal health concerns.

Despite all of this, every single positive outcome that I report upon in these pages was achieved in no small part thanks to the hard work and innovative thinking of our staff.

Consider in particular the Cúl Camps, and the sheer effort undertaken by coaching staff around the country to make the camps safe and enjoyable. That programme that made such a difference in so many homes this summer and set the tone for the second half of the year.

It seems that we will continue working from home in the months ahead, but I look forward to the day when we are back together in Croke Park again, or elsewhere, for matches of course, but also as a happy workplace.

We completed a thorough review of our HR structures, practices and policies this year. Clearly the events of 2020 were unforeseen when that work was undertaken, and the outcomes will have to be changed somewhat to reflect the realities we now face. The fruits of that work will become apparent in 2021 as we set about reshaping the organisation. There are a lot of experiences from the past year that we can draw upon and learn from as we look to make our structures more responsive and effective for the years ahead.



CHILD SAFEGUARDING

Maintaining Child Safeguarding services in the GAA

The events of the year brought a whole new awareness of the importance of sport and of Gaelic games to the lives of so many young people. Unseen by some, and perhaps unknown to others, many children in the GAA have suffered greatly due to the absence of their favourite games and the social outlet they provide. Coaches and parents alike needed to be especially cognisant this year of the fragile nature of some children on returning to play and to make allowances accordingly.

Such needs have cast into focus the importance of our safeguarding work and the value of the tireless efforts of key personnel particularly at club level who continue to maintain the highest of standards.

Never before were we so grateful to the many volunteers and a small cohort of staff nationwide, who still fulfilled various but vital safeguarding roles at club, county and national levels during this Pandemic. The two key roles which are vital to maintaining and progressing our safeguarding obligations are that of the Children's Officer and the Designated Liaison Persons (DLP).

Training

Those who hold a role of responsibility with children in the GAA must attend either face-to-face (in-person) training or a virtual (live) training workshop online prior to commencing their role at club or county level.

The circumstances of the Pandemic mean that we had to redesign our safeguarding training and our delivery methods to move away from reliance on face-to-face training. We temporarily extended training recognition periods for our online safeguarding programme and we published specific Cúl Camp and Club Camp videos for camp assistants.

We also developed our Child Protection in Sport Awareness Workshop (Safeguarding 1) and our Designated Liaison Person Workshop (Safeguarding 3) for delivery as part of the "Big Blue Button" platform. These virtual workshops are most

impressive in terms of both content and in how they are delivered. Indeed, such has been the success of the virtual training that this model of training will definitely be here to stay and will be a key feature alongside the return of face-to-face training whenever it is permitted to resume.

Of course we continued to engage in face-to-face safeguarding workshops when restrictions permitted, and most importantly we agreed a secure online coaching of children guidance document in collaboration with Tusla.

Zero tolerance of deliberate poor practice

Regrettably we often hear from Club Children's Officers disheartened to observe that some basic child safeguarding measures that are standard practice in other sports are still questioned by some in the GAA.

We should all know by now that it's not permissible for coaches to coach children while alone; or to text teenagers individually; and we still hear reports of abusive language by coaches towards young children at games and training. Even more disheartening is the lack of support at times shown to Children's Officers who intervene in the interest of the child and find little support from others for their endeavours.

All of the above examples are highlighted as unacceptable poor practice in our Code of Behaviour (Underage) and continue to be addressed in our Child Safeguarding training of coaches. There are no excuses and no such actions by coaches can ever be described as well-intentioned because they are not.

More serious allegations or concerns of abuse and of serious poor practice still occasionally emerge, albeit of an historic nature. The repercussions of such cases are felt many years later and we must stand firm in our beliefs and actions so that no such reoccurrences may take place in the GAA again.

We can take solace however in the fact that any external review of our safeguarding procedures will show that GAA safeguarding policies and guidance and training all lead the field and we will continue our efforts to maintain these standards and have them implemented.

Vetting completion

Our vetting services continued without disruption with an increase yet again of vetting applications from club coaches of underage teams. A total of 18,824 GAA members were vetted in 2020 via the AccessNI and the Garda National Vetting Bureau services. Notwithstanding the absence of Féile in 2020, this still represents another year-on-year increase in the vetting of GAA coaches who work with children in our Association.

Our juvenile players are so important to us and we have a responsibility to provide a safe environment for them to enjoy the games. We are committed to delivering a best-in-class service to safeguard children and young people and those standards were certainly upheld in 2020.

GAMES DEVELOPMENT

Player Pathway

Games Development is at the very core of our ambitions every year. Many other things changed in 2020 but that did not.

One of the key achievements this year was development of a new player pathway framework. The purpose here is to develop players holistically (as players and people) by providing them with The Right Support at The Right Time to ensure they are equipped with the knowledge and skills to reach their potential whatever that might be. The goal is to recruit and nurture players, so they Play and Stay with The GAA and in doing so sustaining our unique national games in every community across the country. The GAA Player Development Framework is underpinned by six principles to guide player development within the Association and are aligned to our GAA Values - Community Identity; Amateur Status; Inclusiveness; Respect; Player Welfare and Teamwork. The principles are:

1. 'Club is Core' - Club is central to nurturing a love and passion for our games and sustaining communities and lifelong participation
2. 'Player Centred' - We develop the player and the person
3. 'Quality Coaching Experiences' - Our coaches create an enjoyable coaching environment to meet needs and welfare of the player
4. 'As Many as Possible for as Long as Possible' - Our pathway prioritises long-term development with a games programme that supports recruitment, development and retention of players
5. 'Working Together' - Everyone works as a team to support the player across the club, school and county
6. 'Inclusive' - Gaelic Games are for All, regardless of abilities, background, beliefs or identities

Coaching during the Year

In reviewing these principles and in reflecting the past year it is with some pride we saw them demonstrated in how our coaching officers and volunteers supported the restart of our games right across the country. The efforts by so many to sustain activity

during and post lockdown did not go unnoticed, and for this everyone deserves huge credit.

From the very start of the pandemic Games Development personnel mobilised, adapted and engaged with our players and coaches, increasingly through the introduction of innovative delivery mechanisms. By the end of March face-to-face coach education was suspended and there was a switch to online learning.

By the end of June, through the work of National, Provincial and County Units 267 courses were delivered to 47,131 participants across four provinces and internationally. With little on-field activity the largest ever coaching survey was undertaken by the Association. In total 11,669 coaches engaged in the study and from this their coaching experiences and journey will inform future policy.

The lockdown served as an opportunity to reactivate a number of programmes. Through the #PrimarySchool Challenges, Gaelic games themed lesson plans linked to the Céim ar Aghaidh Resource were repackaged and repurposed to support home-schooling. The GAA Activity Planner really came into its own during this period with activities available to children to practice at home.

When primary schools reopened in September we had resources available to support coaching our coaches and teachers in line with public health guidelines.

It was hugely encouraging to see our presence and profile in schools maintained and restored and it is a testament to our coaches that they were universally welcomed back into schools to support the delivery of PE and as soon as they reopened. This is evidence of the special relationship the GAA enjoys with our primary schools and the quality of our coaches. By the end of the first school term GAA activities were back up to 80% of regular engagement.

Looking Forward

The year provided Games Development with the opportunity to review, reflect on our programmes and initiatives and methods of delivery. One area where we utilised the collective and brought national, provincial and county staff together was through the formation of workgroups to review our programmes and in particular begin the process of

actioning recommendations outlined within the player development report last year. A number of key milestones were achieved that include:

- o development of a new player pathway framework;
- o review of our coach development framework;
- o establishment of a Development CCC;
- o review of our youth games programme at youth level with identification of new minimum standards;
- o review of our Go Games model;
- o establishment of a sport science workgroup;
- o revised academy squad games programme;
- o new format for Féile.

Cúl Camps

Our agility and flexibility in terms of programme provision and delivery was best displayed in our successful staging of the GAA Kellogg's Cúl Camps. This was an extraordinary 'team' effort. A robust operational plan was devised and implemented in line with public health guidelines. However, the fact that these guidelines were rapidly evolving meant that significant contingency plans had to be incorporated into the training and education programme.

The result was 71,000 participants across nearly 700 camps. 3,391 coaches worked on the camps

too. The commitment of Kellogg's to the project was testament to the organisation, planning and implementation of measures and protocols in advance. A further innovative new departure saw camps delivered virtually in partnership with TG4 for the first three weeks.

The camps proved very successful in their own right, but equally as important they proved to be the catalyst for a safe and successful return to widespread club activity. Our members, the general public, and the health authorities saw that the GAA could be trusted to promote and run matches safely and responsibly on a widespread scale.

Such was the professional and safe manner in which the programme was delivered that there was only one recorded Covid-19 case related to a Cúl Camp, and it was later confirmed that this case had originated outside of the camp and not within it.

It is no exaggeration to suggest that the success of the camps gave the whole Association a lift and gave us the confidence to return to play.



HANDBALL CENTRE

I know that visitors to Croke Park were few this year, but when you next have occasion to visit headquarters you will immediately notice an impressive new structure beside the Cusack Stand car park. This is the new National Handball Centre which was completed in 2020.

The building comprises five state-of-the-art handball courts including a magnificent four-wall show court, two further full courts and a one-wall court at ground level, and a 60x30 court on the first floor. There is also office accommodation, a small café, and a generous hall for use by local community groups. The project cost €11.5m in total and took two years to build.



The building and the site it occupies are owned by Páirc an Chrócaigh Teoranta. The facility will be managed and operated by a joint venture company under a long-term lease. This company comprises a partnership between the GAA and the Irish Handball Sports Centre.

As an aside, on page 160 of the financial statements of Páirc an Chrócaigh Teoranta the building is recorded at a value of €5.5m, being 50% of the construction cost. This diminution in value is required in order to reflect the partnership nature of the operating lease and operating company.

Rest assured this does not in any way compromise GAA ownership or control. The building is on the Croke Park campus; its primary purpose is the promotion of handball; our staff will be based in the building; and it can never be repurposed, changed in any way or indeed sold without GAA consent.

The more important point however, is that it signals both a new era for handball, and a new era in terms of relations with our neighbours in the local community. It will be a fantastic asset for both in the years ahead.

Sadly, despite completing this year the building has yet to actually be used for its intended purposes. Instead we were pleased to make the facility available to the health authorities for use as a Covid test centre.

The World Handball Championships were scheduled to take place in Ireland this year, and there were plans to showcase the new facility as a pivotal part of that event. As we know, those championships will not now proceed. Nevertheless, the centre will in time prove to be a catalyst for redoubled promotion of the game as we strive to bring handball to a wider playing population.

Hopefully the day is not too far away when the facility can be properly commissioned. I know it will prove to be a vibrant new focal point for the neighbourhood around Croke Park and will be enjoyed by handball players, spectators, officials and community groups alike for very many years to come.

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WORLD GAA

The introduction of a quarterly newsletter helped to promote the quantum of work happening across all our international units. The publication was of particular value in highlighting the impressive extent of activity happening across our international units, something our co-funders at the Department of Foreign Affairs were really impressed to see. This proved to be a key factor in strengthening our partnership.

Remarkably, and despite worldwide events last year, I am delighted to report that international club development continues apace. The last 12 months saw the foundation of a number of new clubs, including the first-ever GAA club in Bermuda - established with the able assistance of USGAA. Russia as a GAA region is now thriving, to the extent that

Gaelic Football has been included on the Olympic Programme in Ulyanovsk. Furthermore, 2021 will be the "Year of Children's Sports" in Ulyanovsk and the Minister of Sports, Ramil Egorov, has already earmarked August for a first Cúl Camp in Russia and October for a schools blitz. This is a real first for us internationally.

Off the field our international units played a special role in sustaining community spirit amongst the Irish diaspora - many of whom did not make it home this year. Special mention goes to the GAA clubs in Vietnam where Saigon Gaels, Na Fianna, Ho Chi Minh City and Viet Celts in Hanoi supported the community by organising charity events to help people impacted by the Pandemic and natural disasters.

GAA AND YOUNG PEOPLE IN 2020

National Youth Forum

In common with many other perennial highlights of the regular GAA year, our National Youth Committee were not able to proceed with the National Youth Forum in its traditional format this year. However, we adapted as best we could and sought to ensure that the voice of our youth was still heard through delivery of a six-week webinar/podcast series that was produced and hosted by Youth Representatives. The series #GAAYouth – Beyond the Pitch focused on the following topics:

- Leadership & Mental Resilience with Jonny Cooper
- Wellbeing with Aishling Sheridan & Conor McDonald
- Inclusion & Equality with Ann & Angela Downey
- Volunteering with Caoibhe Sloan, Cormac Reape & Podge Collins
- Player Pathway with Fionn Fitzgerald
- COVID-19 & the 2020 Season with Valerie Wheeler, Conor Sweeney & Michael Fennelly

The series was well attended and well received, and

I hope played a key part in maintaining links with an important cohort of membership even when playing and training was denied us.

Dermot Earley Youth Leadership Initiative (DEYLI)

A total of 120 young GAA members, aged 15-18, were due to graduate from the DEYLI in 2020; the accredited programme is delivered in partnership with Foróige and NUIG. While an online graduation took place in February 2021 instead of the usual gathering in NUIG, a special online recognition event was hosted back in May to acknowledge the achievement of the participants and their volunteer tutors.

Normally delivered through a county-based model, the Steering Committee made the decision to recruit participants for phase five of the programme using a club-centred approach. A total of 42 clubs expressed an interest in hosting the initiative for their young members, (Ulster 9, Munster 5, Leinster 21, and Connacht 7) while recruiting tutors to receive online training delivered online by Foróige and NUIG. While the pandemic has delayed its October rollout, some clubs have commenced online delivery of the modules involved.

Future Leaders

While the school year was severely disrupted in the 2019/20 academic year, the Future Leaders Transition Year Programme continued to hold its position as the largest TY Programme in the state and is currently being delivered in over 350 schools. The programme, a joint initiative with the Professional Development Service for Teachers, is designed to encourage maturity, initiative, responsibility and leadership skills in pupils, and with the launch of the new history module in November 2020 now comprises nine modules (Introduction, Wellbeing, Nutrition, Performance Analysis, Refereeing, Coaching, Sports Journalism, and Event Management).

Considering that the programme gives pupils the knowledge and skills to support the effective delivery of Gaelic Games and health and wellbeing initiatives within their school or local club, the initiative has never been more relevant.

The challenges of providing support to schools remotely and through online webinars was readily taken on by our Future Leaders PDST Associates, headed by National Coordinator Eoghan Hanley, and the developments in hosting and delivering the programme through our GAA Learning Platform have served the programme well over the last 12 months.

The programme will continue to evolve ahead of the 2021/22 academic year as we aim to link it to the new GAA Green Club Programme and reinforce the relationship between our clubs and affiliate schools.

GAA Solo

Again, mindful of the needs of our schoolgoing GAA members and the challenges they were facing while denied access to their club and school friends and the games they love, the GAA Solo initiative was launched last Spring as the Covid-19 Pandemic took hold. The initiative used social media to promote positivity, physical activity and wellbeing among young people, while encouraging them to stay at home and follow public health guidelines. Run over four weeks, teachers and students were provided with four weekly challenges to partake in. The videos went viral on Twitter, Facebook and Instagram and helped thousands remain connected while staying apart. Prizes were sponsored for the best entries by O'Neills.



INFORMATION TECHNOLOGY

Restrictions on our movements and gatherings, together with additional safety requirements meant we needed to very quickly adopt a completely different way of running our Association. We all became accustomed to working/volunteering from home and engaging with people through video calls, online meetings or instant messaging. Not perhaps the approach we would have chosen, but, as with many other strands of GAA life in 2020 we made the best of it, and our IT infrastructure, IT staff and IT officers played a vital role in helping us to adapt very quickly and keep the Association functioning.

Collaboration

Our initial focus, once the restrictions on movement were introduced in early March 2020, was to ensure that the Association could continue to operate and conduct its affairs whilst maintaining social distancing. Many of the normal practices that we were all familiar with had to change overnight and the dependence on technology, in particular hardware (devices /PCs / laptops), connectivity (broadband / 4G / 5G) and software applications, was immense.

Fortunately, the Association was in a good position to continue operations largely through the use of the Microsoft Office 365 suite of tools and in particular the MS Teams application, but also due to the flexibility and adaptability of its staff, volunteers, members and patrons. Countless committee meetings, at club, county, provincial and national levels have been conducted online since March. Indeed, the Special Congress which I refer to elsewhere was successfully conducted via MS Teams on April 17th, something that would never have been attempted were it not for the Pandemic.

ReturnToPlay

The ever-changing public health situation, and associated guidance and restrictions, meant that quite a number of controls were required to enable the Association to recommence its core activities

of playing games over the summer months, or ReturnToPlay as it was known. Some of these controls were awareness related e.g., communications to GAA members and prominent signage at GAA facilities. Some were training related e.g., mandatory Covid Awareness training courses and some were procedural – submission of health questionnaires and attendance record-keeping.

As you know, every GAA member was required to submit a Health Questionnaire prior to each engagement in GAA activities. Everybody was required to confirm that they were not displaying symptoms of COVID-19, and submit personal information, such as name and contact details, prior to playing, training, officiating, or even attending a match. The submission of these completed Health Questionnaires was verified by newly nominated individuals, called COVID Supervisors, in each club. The relevant information was retained for three weeks before being deleted in line with the agreed Data Protection policies and procedures.

Over a 19-day period in early June we designed, developed and implemented our ReturnToPlay app to manage the submission, verification and secure retention of this information.

Over 100,000 people registered to use the application in the first three days and there were 422,000 individual users by the end of the year. Over 10,000,000 Health Questionnaires were submitted in total, each of which indicates an individual participating in training or matches during the second half of 2020. On Saturday, September 5th 2020, over 119,000 people partook in GAA activities and there were on average eight people submitting Health Questionnaires every second for a sustained period of three hours (8:00 – 11:00am).

The sheer volume of activity at every age group across our clubs, particularly at underage levels, was incredible. The Health Questionnaire and contact tracing requirements for Cúl Camps were also managed through the ReturnToPlay app.

KEY STATS RETURN TO PLAY**100K users registered in the first three days****422,941 Registered users****10,471,531 Health Questionnaires****796,026 Distinct people (Registered users and their dependents)****24,177 COVID Supervisors assigned****8 Health Questionnaires submitted per second at peak times****Foireann**

From an IT perspective, the number one goal for 2021 is to complete the roll out of Foireann, the new Games Management System which represents a 'digital transformation' within the Association giving the ability to manage our games, and all of the associated administrative tasks, in one consolidated system. The Foireann system has been built using the ReturnToPlay application and is already being used to capture membership subscriptions and registrations for the 2021 season.

The efficiencies introduced, and the insight that will be available through analytics, will be critical to how the Association is managed into the future. There will also be very tangible impacts in the short term with reduced costs for clubs who choose to receive registrations online and secure, compliant communications tools available. Coupled with the Microsoft Office365 suite of products, Foireann will support clubs, volunteers, County Committees and Games Development coaches to do their jobs in an efficient, compliant and streamlined manner. Ensuring that these tools are utilised to their full potential will be a major focus for the year ahead.

eLearning

I refer elsewhere to advances in volunteer training this year. These would not have been possible without IT. The value of remote attendance on training courses or the ability to complete eLearning at a person's own convenience has been demonstrated in 2020. Indeed, the COVID-19 Awareness course was completed by over 400,000 people prior to returning

to play. In addition to the wide range of coaching and games development materials available, Data Protection, safeguarding and concussion courses have been provided along with content for the Club Leadership Development Programme. A big focus in 2020 was the delivery of Governance training and the eLearning module for this topic has proven to be a big success. These technologies, and this approach will continue to be assets in the years ahead.

Supporting LGFA, Camogie and Handball Associations

Significantly, our sister organisations in the Handball, Camogie and Ladies Gaelic Football Associations share our IT architecture and technologies. Considerable IT planning and support was devoted to the development of the new Handball Centre. We were also very glad to provide continued support in 2020, facilitating a common strategy for communications, officer training, and – crucially – ReturnToPlay across all Gaelic Games codes throughout the year. We also supported remote working / remote volunteering in each Association through the provision of Microsoft Office365 licences, assistance with Membership and Registration on Foireann, Data Protection support, eVetting support and general IT services. IT partnership has proven to be a fine model upon which to further explore and build collaboration between our organisations.

THE GAA AND COMMUNITIES

Covid-19 Pandemic response

For all the challenges it presented, 2020 also afforded the GAA the opportunity to showcase its work as a community organisation.

Within days of the initial lockdown back in March, as the population struggled to come to terms with the gravity of the situation, the GAA's network of clubs and volunteers were swinging into action. The most vulnerable in our communities were identified and teams of volunteers were recruited to deliver to them essential goods, medications, and hot meals. By mid-May 2020 across the 32 counties, almost 20,000 GAA volunteers were supporting almost 35,000 persons vulnerable to the disease. Almost all the 1,600 GAA clubs in Ireland were involved in some way. When our games stopped, our people didn't.

Many of the first clubs to respond were those amongst the 300 currently engaged in the GAA Healthy Club Project, which is delivered in partnership with Healthy Ireland, the HSE, the National Office for Suicide Prevention, Irish Life and the Tomar Trust. The PHA also supports specific Healthy Club initiatives across the Six Counties. Notably one of the last large gatherings in 2020 in Croke Park was the orientation day on February 1st for the 150 clubs commencing phase four of the project. The training they received through the Community & Health Department meant they had already established project teams charged with enhancing the club's work beyond just the promotion of Gaelic Games. In many instances this would have included connecting with isolated members of their communities, through the likes of the GAA Social Initiative. Scotstown GAA's 'Make your Céilí' (which arranges visits to older community members living alone) was featured on RTÉ's Ear to the Ground and at the annual GAA Healthy Club conference in 2019.

Mindful during lockdown of the health and wellbeing needs of the GAA community, the Community & Health Department worked with Irish Life to deliver a Healthy Club Steps Challenge during the month of June. Almost 12,000 GAA supporters and members racked up an incredible total of 2.2 billion steps on the MyLife App, competing on behalf of 424 registered clubs for a prize fund of €20,000 kindly donated by Irish Life. A second Healthy Clubs Steps Challenge planned for January 2021 was at the time of writing already on course to double these remarkable figures.

All this came after the hugely popular 'Ireland Lights Up' walking initiative back in January/February 2020, delivered as ever in partnership with the GAA, Operation Transformation, and Get Ireland Walking. Back in the happy times when large crowds could gather in their local GAA club, almost 400 clubs turned on their lights and hosted 121,000 walkers during the dark winter evenings of the eight-week broadcast period of the hit RTÉ show.

Diversity & Inclusion/GAA for All

It has rightly been pointed out that while we are all in the same Pandemic storm, we are not all in the same boat and the most marginalised of society have been amongst those most severely impacted. The annual M Donnelly Wheelchair Hurling and Camogie inter-provincial leagues and All-Ireland championship and the Football for All programmes (run in conjunction with the Irish Sport Schools Sports Council) could not be delivered in 2020. To ensure those with additional needs or members of other minority groups were being catered for, the Community & Health Department, with support from Sport Ireland, scheduled a National Diversity & Inclusion Fitness day to coincide with the European Week of Sport in September. 120 clubs from Ireland, UK, Europe, Canada, USA and Middle East signed up to the initiative. Over 250 GAA clubs have also signed up to the CARA disability sport charter. Meanwhile, the GAA supported the 2020 Virtual Pride Parade this year with video messages of support from members of the Association's gender diversity working group and the flying of the LGBTQ flag in many GAA grounds and clubs including outside Croke Park.

A highlight of the year was the New Gaels documentary broadcast on RTÉ in September which related the fascinating stories of many members and players from diverse backgrounds and our commitment to living up to being an organisation 'Where We All Belong'. It is important that we continue to assert our zero tolerance of racism. We will continue to work with organisations like Sports Against Racism Ireland to advance that message.

Green Clubs

Reflecting the GAA's nomination by Government as a champion of the Sustainable Development Goals (SDGs), a new Green Clubs Programme was successfully launched on December 9th.

Phase one will see 45 clubs and two regional venues (selected from over 200 clubs that responded to a questionnaire indicating an interest in sustainability) explore a range of sustainability projects designed to enrich their physical and social environments with a view to producing at the end of 2021 a Green Clubs toolkit for all clubs, based on the experiences of the pilot. A case study involving Clan na Gael GAA club, Dundalk, (one of three mentor clubs alongside Mullingar Shamrocks and Culloville Blues, Armagh) revealed how the club recently completed an energy saving project that will result in annual energy and maintenance savings of €10,000 per annum and a large reduction in CO2 emissions.

The GAA Green Club Programme, supported by the County & City Management Association and the local authority Climate Action Regional Offices, is delivered in partnership with the LGFA and Camogie Association, with additional support from expert agencies across the five thematic focus areas of the programme, namely: Energy, Waste, Biodiversity, Water, Travel & Transport.

Online training and webinars

Throughout 2021, the Community & Health Department like all units in the GAA adapted to the delivery of online training and webinars. A total of 748 GAA members received Healthy Club Officer training in 2020 representing 384 clubs. The department's summer webinar series covered a broad spectrum of health and wellbeing topics, attracted hundreds of attendees and featuring many notable contributors and worthy topics.

The breadth of work carried out and coordinated by the Community & Health Department could not be achieved without the exceptional support provided by our volunteer health and wellbeing and GAA for All committees and structures, our army of Healthy

Club officers, our statutory and NGO partners, and our funders. Much of this work might have once been considered peripheral to the core activities of the GAA. It is now reflective of an Association that can authentically call itself a community organisation as much as a sporting one. Such work has ensured that during one of the most challenging periods our country and our Association has experienced, the GAA's social capital has never been higher.

*IT IS IMPORTANT THAT
WE CONTINUE TO ASSERT
OUR ZERO TOLERANCE
OF RACISM. WE WILL
CONTINUE TO WORK WITH
ORGANISATIONS LIKE
SPORTS AGAINST RACISM
IRELAND TO ADVANCE
THAT MESSAGE.*



GAEILGE

Tá cur chun cinn na Gaeilge fíorthábhachtach don Chumann agus is cúis mhór áthais dom a thuairisciú go raibh bliain an-rathúil againn maidir le ról na Gaeilge sa Chumann arís i mbliana in ainneoin na ndúshlán éagsúil a bhí romhainn de bharr Covid-19.

Bhí an Ghaeilge le feiceáil ar ardáin chumarsáide Chumann Lúthchleas Gael, agus ar mheáin shóisialta an Chumainn ach go háirithe, níos mó ná riamh le bliain anuas agus tá forbairt mhór tar éis teacht ar líon na n-altanna a bhíonn le feiceáil ar rannóg Ghaeilge an tsuíomh idirlín idir thuairiscí ar chluichí, ghné-ailt, ghníomhaíochtaí do pháistí, scéalta móra na Gaeilge sa Chumann agus go leor eile.

Foilsíodh iris nua Ghaeilge an Chumainn, ‘Cuaille’, don chéad uair le linn 2020 agus beidh an iris seo ar fáil uair sa ráithe uaidh seo amach. Craoladh neart podchraoltaí i gcomhar leis an Spota Dubh timpeall ar na comórtais peile agus iomána idirchontae i mbliana agus tá fás mór ag teacht ar an líon lucht éisteachta a bhíonn ag na podchraoltaí seo de réir a chéile.

D’éirigh linn clár oibre Fhondúireacht Sheosaimh Mhic Dhonncha 2020 a chur i gcrích agus tá 200 club páirteach anois sa scéim Ghaeilge seo a eagraítear i gcomhar le Glór na nGael. D’éirigh le trí chlub boinn óir a bhaint amach i mbliana.

Mar chuid de shraith imeachtaí a eagraíodh do Sheachtain na Gaeilge i mbliana, rinneadh ceiliúradh ar ‘Lá Idirnáisiúnta na mBan’ agus ar an nGaeilge ag ócáid a eagraíodh i bPáirc an Chrócaigh i Mí an Mháirta.

Tá áit ag an nGaeilge i ngach réimse de chuid obair an Chumainn agus bhí sé le feiceáil go soiléir i 2020 nuair a seoladh an leagan Gaeilge de ‘Cheannairí an Todhchaí’ i mí Eanáir. Bhí sé le feiceáil, freisin, i bhfeachtais mhargaíochta an Chumainn agus sna feachtais a eagraíodh maidir le scaipeadh Covid-19 a chloí. Bhí an Ghaeilge lárnach i gcomóradh Dhomhnach na Fola agus eisíodh físeáin Ghaeilge i gcumhne an 14 a maraíodh mar chuid den

chomóradh. Ba i nGaeilge a bhí na Cúl Camps a craoladh ar TG4 i Mí Iúil freisin, dar ndóigh, agus foilsíodh ceachtanna Gaeilge mar chuid de na #GAAPrimary Challenges.

D’éirigh linn an iliomad rudaí eile a bhaint amach don Ghaeilge le linn 2020 agus tá muid ag súil go mór le bliain ghnóthach eile arís i 2021.

Scór

Bhí bliain ghnóthach ag Scór, freisin, le bliain anuas. Despite having to defer three Scór Sinsir provincial finals as well as the All-Ireland finals that were due to take place in April, 1,700 attended the Scór na nÓg finals in January. These finals took place in the INEC in Killarney and were a huge success.

During the first lockdown between March and June ‘Virtual Scór’ took place over a six week period and both young and old had an opportunity to showcase their talents online. We were overwhelmed with the response and are grateful to all those who took part.

Over 400 clubs participated in Scór activity again in 2020 and we look forward to the resumption of Scór competitions as soon as it is safe to do so.

Is gné an-tábhachtach é cur chun cinn an cultúir Ghaelaigh de chuid obair Chumann Lúthchleas Gael agus tá sé iontach go dtugann Scór deis dár gcuid ball fud fad na tíre teacht le chéile chun an ceol, an drámaíocht, an damhsa agus an amhránaíocht Ghaelach a cheiliúradh.

CONGRESS 2021

It was important that we do everything possible to keep the machinery of the Association functioning.

We introduced some emergency protocols, technologies and advice to facilitate and encourage units to manage their affairs remotely. Thus, over the last few months clubs and counties, (and in recent weeks provinces) have all harnessed new technologies to conduct AGMs and conventions in safe, socially distant ways.

The same imperative applies to Congress. This year we gather virtually, with some necessary changes in format and a somewhat truncated agenda. Specifically, our consideration of motions to vary Treoir Oifigiúil is very different.

Some 47 motions have been prepared for consideration and have been validated by the Rules Advisory Committee and Central Council in the

normal manner. However, many of the proposals are complicated and have far reaching consequences. They require careful debate, which is not best achieved in a virtual meeting.

Included among these are the potential alternative football championship structures and the potential playing rule changes proposed by the Standing Committee on Playing Rules. There are one or two other proposals as well. The research and groundwork is complete; consultation has been widespread; the precise motions are drafted and approved for consideration. But it would be a disservice to seek to advance them via this constrained Congress. So they are not before you for consideration today.

Later this year, as soon as it is permissible and safe for us to gather again in person, we will convene a Special Congress for the specific purpose of considering these topics.



IN ÓMÓS

The GAA is always, ultimately, about people.

The great strength of our Association has always been the calibre of people who dedicate themselves as players, volunteers, supporters and administrators to the betterment of the GAA at local and national level.

Every year we take a moment to reflect on the passing of those outstanding servants who have sadly passed on in the previous 12 months and whose contribution to the GAA is a part of their legacy.

Covid-19 not only added to our number of bereaved, but also had a cruel impact on our ability to mark their passing appropriately.

One area where the importance of a GAA club to a community can be often seen is in these times of

grief, loss and tragedy; when our clubs rally in such large numbers to honour and pay their respects to one of our own.

Due to restrictions, funerals and services were seriously and understandably curtailed.

It denied our membership an opportunity to make those public displays of appreciation and affection, but I know that out of sight was not out of mind and that clubs continued to be a great source of strength to people who suffered a loss during the last year.

At a time when we dare to look to the future and hope for the challenges of 2020 to begin to recede, we always are mindful of those family, friends and colleagues who are sadly no longer with us and whose memory we look to honour.

Go dtuga Dia suaimhneas síoraí dá n-anamacha.



CONCLUSION

2020 is a year that will live long in all of our memories for any number of lamentable reasons.

We should remember the losses and the human cost of last year, but I hope too, that we can, in time, reflect also upon some good things that emerged, or that we came to value more in adversity. And I include elements of our GAA year in that.

There were great matches, great endeavour off the field, and a reminder that the GAA means a lot to a very great many people.

Unfortunately, as I write this it now seems certain that 2021 will also be overshadowed by Covid. Indeed, it may, in many respects, prove even more difficult.

Last December for example, after lengthy deliberation, we decided upon a modified fixture schedule for 2021. Two months later events have again overtaken us and we will have to think anew. Similarly, after a lot of positive momentum before Christmas, the prospect of spectators returning to matches suddenly seems very remote again. Consequently, our financial prospects for the year ahead are not good.

So we could be forgiven for conceding that 2021 only means more of the same.

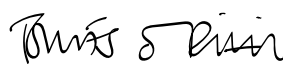
But perhaps it can be better. We are a little better equipped to deal with what is ahead of us. Last year's travails were thrust upon us suddenly. This year we can at least plan for what may be ahead. Last year taught us, as if we didn't know already, that the GAA can adapt, it can show its true worth and it can overcome.

Many of the challenges of prior years... fixture congestion, giving sufficient priority to clubs, the costs of preparing teams, challenges to our core values and so on... they still apply. One good outcome from 2020 can be a realisation that these things are less daunting than we might have thought. We were sorely tested this year and we kept going. And I hope that we are a better organisation for all that.

We are certainly all the stronger for the huge voluntary effort that we saw throughout the GAA this year. Sincere thanks are due to everybody who played a part – on the field and off – in keeping the Association and our games to the forefront of Irish life.

If we can harness the confidence and conviction and cooperation that was in evidence throughout the GAA last year I know there are better times ahead for us.

Fanaigí Sábháilte.



Tom Ryan
Ard-Stiúrthóir
Cumann Lúthchleas Gael





2020 - YEAR OF THE UNBREAKABLE TREATY

Consistency in a world gone mad, Limerick were a fixed point in the hurling heavens, illuminating the stop-start season with their unerring standard and plotting a path towards greatness.

For two years now John Kiely's Treaty men have been hugely effective in the quest to show that their breakthrough Liam MacCarthy success of 2018 was anything but a flash in the pan.

And if the 2019 All-Ireland bid came unstuck after winning the Allianz League and the Munster title – the 2020 campaign was very much a case of no mistakes this time.

It produced a clean sweep of league, provincial and All-Ireland honours for a second MacCarthy cup crown in three years and a real sense of an empire being built on Shannonside.

They say necessity is the mother of invention. Well, it is certainly true to say that John Kiely, Paul Kinnerk and the Limerick backroom excelled at maintaining the Limerick challenge in the face of some personnel challenges that could easily have derailed them. The team that lined out against Waterford, in what will forever be known as the Christmas All-Ireland decider, was most certainly not the first choice 15 that Limerick would have settled on at the start of the season.

But it says a lot about them that the changes and reshuffle at the back in no way deflected from the sense that this is a seriously formidable-looking Limerick team.

The talismanic Shane Dowling called time on his magnificent career, the brilliant forward and free-taking ace sadly cut short by injury but fittingly exited with a Celtic Cross from 2018 to go with his club championship heroics with Na Píarsaigh.

Injuries robbed them of defensive rocks Richie English early in the season and then Mike Casey midway through it and meant that Limerick needed to rebuild

the full-back line with Dan Morrissey and Barry Nash heading into an area where there is never a margin for error.

Reshuffles saw Kyle Hayes move from centre forward to wing back and Cian Lynch bring his industry from midfield to centre forward.

The biggest compliment you can pay them is the fact that they seemed to get stronger as the long season went on.



But they were by no means the only team that made a statement in 2020.

Clare began the Allianz League under new manager Brian Lohan in an unbeaten run that was halted by the March lockdown, and while they never fully reignited when things picked up in October, they showed positive signs and in the phenomenal free-scoring of Tony Kelly gave us one of the season highlights, striking 1-53 in the championship. Stunned by Laois in 2019, Dublin avenged that defeat in the championship and overturned a 16-point deficit to give Kilkenny a massive fright only to run out of road in injury time in a Leinster semi-final - but clearly unearthed a new forward gem in Dónal Burke.

Kilkenny rode out an early storm to eventually beat Galway in the Leinster final with yet another new-look team assembled by Brian Cody, but one still inspired by some veteran heroes in a game that will be forever remembered for the majestic goal-scoring wrist work of Richie Hogan.

That defeat was a setback for Galway who had looked so impressive in ousting Wexford 1-27 to 0-17. But they regrouped and after a titanic struggle with old foes Tipp that resulted in a 3-23 to 2-24 victory in the All-Ireland quarter-final, they just came up short against the Limerick machine in the semi-final by 0-27 to 0-24. Without silverware, but far from a fruitless first season for new manager Shane O'Neill. The defending All-Ireland champions, Tipperary got a lot right but never quite hit the sort of free-flowing authority that had been their 2019 hallmark. Wexford and Laois, teams that recorded significant progress in 2019 with Leinster and Joe McDonagh titles respectively, also struggled to leave a mark.

Liam Cahill took the reins in Waterford and inherited a team who hadn't won a championship match in 10 games before beating Cork in October.

Despite losing the Munster final to Limerick 0-25 to 0-21 they showed more signs of progress as some new faces and some rejuvenated stars supplied them with momentum. The highlight clearly was overturning a nine-point deficit in a second-half whirlwind that left their neighbours and rivals Kilkenny flat footed in the All-Ireland semi-final. As Stephen Bennett starred, Austin Gleeson returned to sparkling form, Stephen O'Keeffe and Tadhg de Búrca inspired and Conor Prunty, Calum Lyons and Dessie Hutchinson were more than just a supporting cast, there was nothing fortuitous about Waterford reaching the All-Ireland final.

Their problem was that come the final, Limerick were now in full stride, but the Déise definitely made a statement in 2020.

It was Limerick's year, however. The opening match in Munster on October 25 doubled up as also being the Allianz League Division 1 final between Limerick and Clare. The Treaty men posted 0-36 that day as they clearly put down a marker for what was to come.

Tipperary, Waterford and Galway all posed problems for them and unsettled them at times. But there was never any panic.

The reshuffled defence ended the year with their goalkeeper and six backs all being nominated for PwC All-Stars.

The twin towers of Gearóid Hegarty and Tom Morrissey in the half-forward line were in a different class, while on the inside line the exceptional form of Séamus Flanagan gave them another lethal weapon alongside Aaron Gillane.

A school principal by profession, John Kiely will have been rightly satisfied to see his men pass every test and ace all their exams because simply put, they had

an answer for every question asked of them. He will know too, that after a season like that every other contender will have their homework done on Limerick for the new season, as the green machine are held up as a new standard.

There's a sense though, that the challenge will continue to bring out the best in this Limerick side. Yet again, the hurling public will be the beneficiaries as a new decade continues and hurling's ability to send our excitement levels soaring shows no sign of abating.

Antrim's excellent and high-scoring form in 2020 meant they were first time winners of the Joe McDonagh Cup, edging an entertaining Croke Park final against a quality Kerry side with full-forward Conor McCann playing a real captain's role.

Kildare began their Christy Ring Cup campaign with a walkover due to a Covid shutdown in the Offaly squad. Offaly regrouped but were stunned by a sensational strong finish against Down in their semi-final. The Mourne Men couldn't kick on in the final however, as Kildare's ability to get goals was the decisive factor in a gripping 3-16 to 0-22 final at Croke Park on November 22.

The Nickey Rackard Cup final was another close-fought affair as a Mayo side inspired by Shane Boland were dramatically overhauled by Donegal who got two goals in the last four minutes from Davin Flynn and Richie Ryan to give them a third title on a 3-18 to 0-21 scoreline.

Louth overcame an earlier one-point defeat to Fermanagh in the group stages to see off the Erne men by 2-19 to 2-8 in the Lory Meagher final with Darren Geoghegan prominent.



THE FOOTBALL YEAR

Most seasons begin with baseline speculation around permutations and connotations.

New faces, fresh tactics, old rivalries, retired personalities, 'the form' and the usual fervour and giddiness as hope springs eternal across a blank canvas.

2020 will be forever different in that it focused on one issue and one issue alone: could the season even proceed?

With so much engulfing society and the rhythm of life so fundamentally challenged, weighing up the pros and cons of staging the championships at times might have seemed trite.

However, with all of the necessary assurances in place, the allure and the positive distraction provided by the championships very quickly became apparent and it was not only welcome but for many, it was needed.

Those of more seniority amongst us often marvel at the resilience and flexibility of the GAA in getting its games played in troubled times.

The revolutionary period, followed by the Emergency, and Foot and Mouth outbreaks all challenged fixture-

scheduling in the past in a way that had never been experienced before the outbreak of Covid-19.

During these testing spells the Association always managed to show deftness and flexibility to get games and finals played – sometimes years late – to ensure the record books carried the name of the jubilant victors and the gallant vanquished.

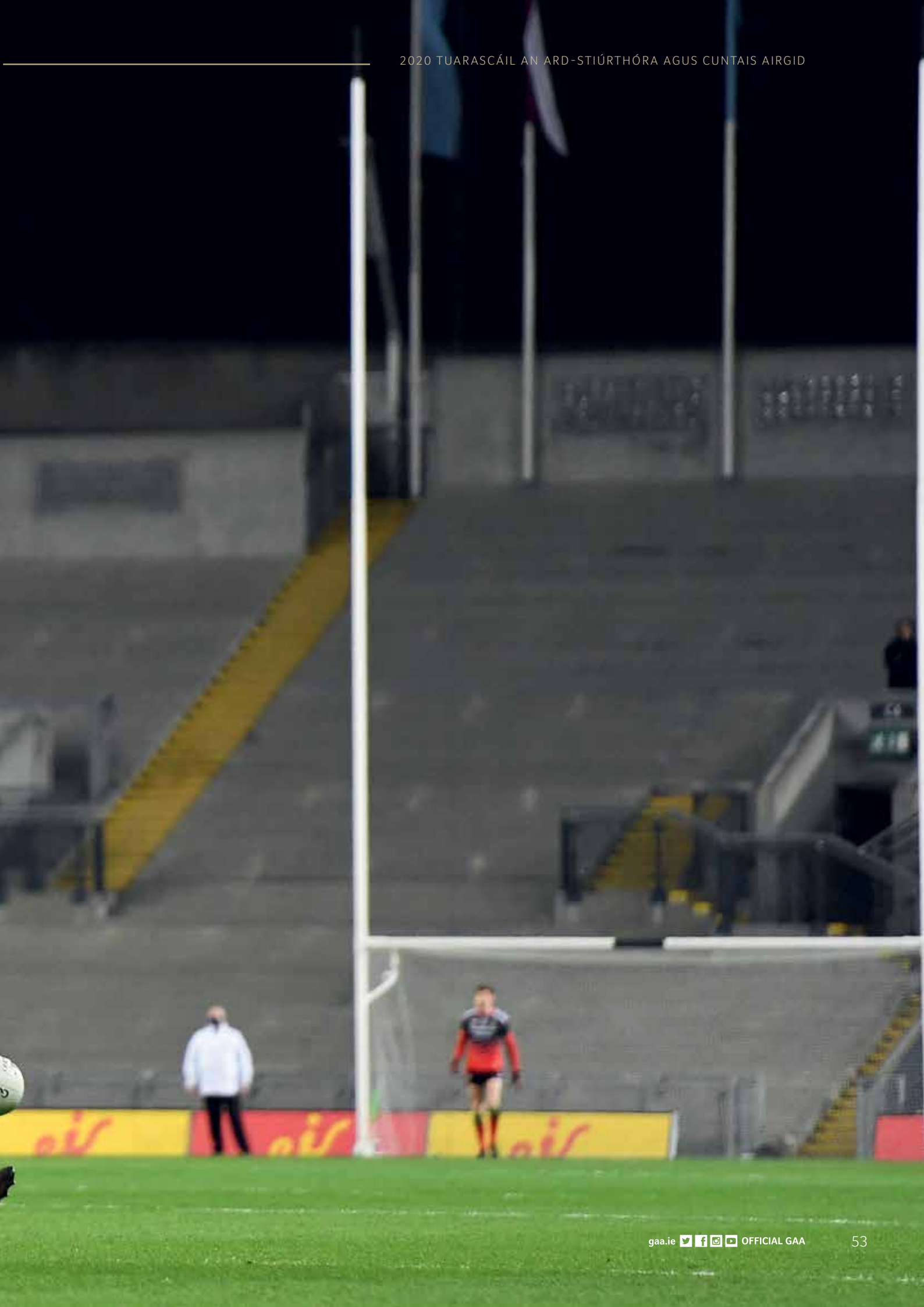
Few, if any of us, ever thought such a scenario would play out in modern times but the year 2020 asked questions of us we could never have countenanced – far outstripping the confines of sport.

After months of inactivity – some of it without collective training never mind games – it soon became apparent that the season when it did begin to materialise, would be different to anything any of us had ever experienced.

For a start there would be no crossover between the club and county scene – itself a radical development with potential to influence a scheduling debate well and truly up and running already.

Of no less significance was the limit or complete absence of supporters from games which, left us grappling with the new normal.





It's said you only truly miss and covet something when it's taken from you and the oxygen that the presence of supporters at games provide was laid bare because of its absence last year.

The shouts of players and managers, the interactions with match officials, the cries of watching substitutes and the bizarre and muted goal celebrations. It was all new to us and it was all very different to what we are accustomed.

The echoes emanating from empty stands reminded everyone that this was not the same but the general consensus was not long materialising that it was still a whole lot better than no games at all.

The club championships were something of a revelation.

Good weather (most of the time!), firm pitches, quick-fire games in many instances and the full focus of the GAA family, not to mention the undivided attention of county players, all made for compelling action.

Added to a real appetite for games following the long break and the availability of games via national broadcasters and county streaming, it all made for a bumper summer of GAA activity.

It would be impossible to list the standout moments as the club scene dominated national GAA coverage but there were some unforgettable moments and achievements.

The Tyrone football championship engaged followers across the island and further afield with Dungannon Clarkes making history in more ways than one by ending their club drought after penalties.

If any county final win underlined the freshness of county players in action for their clubs it was Ballymun's success in Dublin where their large county contingent tackled the club championship fresh and eager.

The only blight to otherwise memorable campaigns was the inability to stage the provincial and All-Ireland series for county winning teams because

of calendar restrictions and of course the county championships that were not completed owing to the return of a second lockdown.

If anything, the club activity whetted the appetite for the county championships that followed.

Despite problems encountered in Sligo a huge logistical undertaking swung into action which saw a straight knock-out football championship with finish on the day in operation.

It was novel because it had to be and it didn't disappoint.

Before a championship ball was kicked Mayo's big league away win over a previously high-flying Galway reminded us all that it would not simply be a case of picking up where we had left off.

Once the Allianz League honours had been secured by Kerry, Roscommon, Cork and Limerick, the provincial championship took centre stage evoking memories of years gone by with no safety net for 2020.

The novel nature of proceedings was underlined by the exit of Tyrone at the first hurdle, a result that would bring the curtain down on Mickey Harte's lengthy Tyrone managerial tenure.

Early contender for result of the year went to the Cork footballers for their last-gasp smash and grab against Kerry in the Munster semi-final when Mark Keane ended Kerry's interest in the 2020 competition.

With Mayo and Dublin seeing off Galway and Meath respectively to secure Connacht and Leinster provincial honours, it was the Ulster and Munster finals that came out tops in the drama stakes.

In a year when the GAA honoured the memory of the 14 people who died on Bloody Sunday 100 years earlier, the poignancy of the event organised at Croke Park on the night of the Leinster football final resonated across the organisation and further afield.

In an incredible twist of fate, the results of the two

provincial finals the following day ensured that the exact same semi-final line-up from 1920 was repeated.

Tipperary travelled to Páirc Uí Chaoimh to take on a buoyant Cork team and set about making some history of their own.

Chasing a first Munster title since 1935 they set about their task in resolute fashion and were full value for a win earned playing in the jersey the county wore on Bloody Sunday.

Cavan bounced back from their league relegation to start a championship odyssey which included wins over Monaghan, Antim and Down to secure an Ulster final date against a fancied Donegal team.

A dogged Cavan challenge made a mockery of the pre-match billing and a late flourish saw the deal sealed and a first title since 1997 delivered.

The two wins, coming as they did on an emotional weekend for the organisation, reverberated around the Association and provided a welcome tonic during the Pandemic – the only pity being the absence of family and friends to savour the moments.

There was no disguising the step up that awaited both victors at the next stage as two of the most consistent teams in the game came into view.

Cavan locked horns with defending All-Ireland champions Dublin and despite a determined start, the six-in-a-row chasers had too much in reserve.

Similarly, Tipperary ran into the Mayo juggernaut the following afternoon and despite a glut of second-half chances spurned, they could have no real complaints as their fairytale season also came to a halt.

Dublin v Mayo final clashes have been a consistent narrative in top level football since Mayo dethroned the Dubs back in 2012.

Could this, the strangest year in living memory, be the year that the Connacht champions would put their final hoodoo to rest once and for all?

The first half suggested it might just be as Dublin were served up a test that they hadn't experienced all year.



*TIPPERARY TRAVELLED
TO PÁIRC UÍ CHAOIMH
TO TAKE ON A BUOYANT
CORK TEAM AND SET
ABOUT MAKING SOME
HISTORY OF THEIR OWN.*

Despite striking for one of the fastest finals goals of all time, when Dean Rock palmed to the net after only 13 seconds, Mayo roared back into the game with Cillian O'Connor and Ryan O'Donoghue particularly lively.

Even a second Dublin goal, expertly taken by Con O'Callaghan, didn't dampen the Mayo challenge. However, half-time seemed to come at the wrong time for them and the fizz left their challenge in the second period as Dublin got a stranglehold on the game and won with five points to spare.

Their game management and overall brilliance was impossible to ignore in that second half and their sixth consecutive title, elevating as it did players such as James McCarthy and Stephen Cluxton onto the highest pantheon of the game, served up a reminder of the achievements of this group – even in the year of a change of management, with Dessie Farrell now at the helm.

In the weeks that followed a flurry of retirements saw players such as Paddy Andrews, Michael Darragh Macauley, Chris Barrett, Keith Higgins and others

leave the stage bringing the curtain down on their respective contributions to top-level football.

Even in strange times the wheel keeps turning.

2020 will be forever known as the year of Covid, of that there can be little dispute.

Equally clear cut however, is the commendation our players, coaches and administrators – at every level – deserve for shining a ray of light across a year when the rhythm of life was severely challenged.

2021 may ask similar questions of us all. Similar answers would at least shorten the year and help on towards something approaching normality.



*even in the STRANGEST
times the wheel
keeps TURNING.*



2020 HURLING FINALS RESULTS



Date	Competition	Stage	Venue
13/12/2020	GAA Hurling All-Ireland Senior Championship	Final	Páirc an Chrócaigh
13/12/2020	Joe McDonagh Cup	Final	Páirc an Chrócaigh
22/11/2020	Christy Ring Cup	Final	Páirc an Chrócaigh
22/11/2020	Nickey Rackard Cup	Final	Páirc an Chrócaigh
28/11/2020	Lory Meagher Cup	Final	Páirc an Chrócaigh
25/10/2020	Allianz Hurling League Roinn 1 / Munster GAA Hurling Senior Championship	Final / Quarter-Final	Semple Stadium, Thurles
18/10/2020	Allianz Hurling League Roinn 2A	Final	Bord Na Móna O'Connor Park
18/10/2020	Allianz Hurling League Roinn 2B	Final	Athletic Grounds
08/03/2020	Allianz Hurling League Roinn 3A	Final	Éire Óg, Carrickmore
18/10/2020	Allianz Hurling League Roinn 3B	Final	Connacht Centre of Excellence
18/01/2020	AIB GAA Hurling All-Ireland Intermediate Club Championship	Final	Páirc an Chrócaigh
18/01/2020	AIB GAA Hurling All-Ireland Junior Club Championship	Final	Páirc an Chrócaigh
19/01/2020	AIB GAA Hurling All-Ireland Senior Club Championship	Final	Páirc an Chrócaigh



Result				Referee	
LIMERICK	0	30	0	19 WATERFORD	Fergal Horgan
ANTRIM	0	22	1	17 KERRY	Liam Gordon
DOWN	0	22	3	16 KILDARE	Chris Mooney
DONEGAL	3	18	0	21 MAYO	Kevin Jordan
FERMANAGH	2	8	2	19 LOUTH	Gearóid McGrath
LIMERICK	0	36	1	23 CLARE	Fergal Horgan
ANTRIM	2	23	2	20 KERRY	Liam Gordon
DOWN	2	16	0	17 DERRY	James Clarke
ARMAGH	0	19	1	18 DONEGAL	Aidan Ferguson
SLIGO	3	17	2	16 LEITRIM	Richie Fitzsimons
FR. O'NEILL'S	5	12	3	19 TULLAROAN	Thomas Walsh
CONAHY SHAMROCKS	0	22	0	15 RUSSELL ROVERS	Seán Stack
SHAMROCKS BALLYHALE	0	18	0	15 BORRIS-ILEIGH	Colm Lyons

2020 HURLING CHAMPIONSHIP RESULTS

Date	Competition	Stage	Venue
24/10/2020	Leinster GAA Hurling Senior Championship	Quarter-Final	Páirc an Chrócaigh
31/10/2020	Leinster GAA Hurling Senior Championship	Semi-Final	Páirc an Chrócaigh
31/10/2020	Leinster GAA Hurling Senior Championship	Semi-Final	Páirc an Chrócaigh
14/11/2020	Leinster GAA Hurling Senior Championship	Final	Páirc an Chrócaigh
25/10/2020	Munster GAA Hurling Senior Championship	Quarter-Final	Semple Stadium, Thurles
31/10/2020	Munster GAA Hurling Senior Championship	Semi-Final	Semple Stadium, Thurles
01/11/2020	Munster GAA Hurling Senior Championship	Semi-Final	Páirc Uí Chaoimh
15/11/2020	Munster GAA Hurling Senior Championship	Final	Semple Stadium, Thurles



	Result				Referee	
LAOIS	0	23	2	31	DUBLIN	Paud O'Dwyer
DUBLIN	2	22	3	20	KILKENNY	Johnny Murphy
GALWAY	1	27	0	17	WEXFORD	Colm Lyons
KILKENNY	2	20	0	24	GALWAY	Fergal Horgan
LIMERICK	0	36	1	23	CLARE	Fergal Horgan
CORK	1	24	1	28	WATERFORD	Sean Stack
TIPPERARY	2	17	3	23	LIMERICK	Liam Gordon
LIMERICK	0	25	0	21	WATERFORD	Colm Lyons



2020 HURLING CHAMPIONSHIP RESULTS

Date	Competition	Stage	Venue
07/11/2020	GAA Hurling All-Ireland Senior Championship	Round 1	UPMC Nowlan Park
14/11/2020	GAA Hurling All-Ireland Senior Championship	Round 2	LIT Gaelic Grounds, Limerick
14/11/2020	GAA Hurling All-Ireland Senior Championship	Round 2	MW Hire O'Moore Park, Portlaoise
21/11/2020	GAA Hurling All-Ireland Senior Championship	Quarter-Final	Páirc Uí Chaoimh
21/11/2020	GAA Hurling All-Ireland Senior Championship	Quarter-Final	LIT Gaelic Grounds, Limerick
28/11/2020	GAA Hurling All-Ireland Senior Championship	Semi-Final	Páirc an Chrócaigh
29/11/2020	GAA Hurling All-Ireland Senior Championship	Semi-Final	Páirc an Chrócaigh
13/12/2020	GAA Hurling All-Ireland Senior Championship	Final	Páirc an Chrócaigh
25/10/2020	Joe McDonagh Cup	Round 1	Corrigan Park, Belfast
25/10/2020	Joe McDonagh Cup	Round 1	Austin Stack Park
31/10/2020	Joe McDonagh Cup	Round 2	Netwatch Cullen Park
31/10/2020	Joe McDonagh Cup	Round 2	TEG Cusack Park, Mullingar
07/11/2020	Joe McDonagh Cup	Round 3A	Netwatch Cullen Park
14/11/2020	Joe McDonagh Cup	Round 3B	Corrigan Park, Belfast
21/11/2020	Joe McDonagh Cup	Round 4	Austin Stack Park
21/11/2020	Joe McDonagh Cup	Round 4	Páirc Tailteann
28/11/2020	Joe McDonagh Cup	Round 5	TEG Cusack Park, Mullingar
28/11/2020	Joe McDonagh Cup	Round 5	Páirc Tailteann
13/12/2020	Joe McDonagh Cup	Final	Páirc an Chrócaigh



Result				Referee	
LAOIS	3	17	0	27 CLARE	Thomas Walsh
CORK	1	17	2	18 TIPPERARY	James Owens
CLARE	1	21	0	17 WEXFORD	Liam Gordon
WATERFORD	3	27	3	18 CLARE	Paud O Dwyer
GALWAY	3	23	2	24 TIPPERARY	Johnny Murphy
KILKENNY	2	23	2	27 WATERFORD	Fergal Horgan
LIMERICK	0	27	0	24 GALWAY	James Owens
LIMERICK	0	30	0	19 WATERFORD	Fergal Horgan

ANTRIM	4	25	1	15 WESTMEATH	Seán Stack
KERRY	1	20	0	13 MEATH	Thomas Walsh
CARLOW	2	25	5	16 ANTRIM	Cathal McAllister
WESTMEATH	0	14	2	19 KERRY	Seán Cleere
CARLOW	1	22	1	21 MEATH	Rory McGann
ANTRIM	3	18	2	14 KERRY	Patrick Murphy
KERRY	2	22	1	23 CARLOW	Cathal McAllister
MEATH	1	19	2	20 WESTMEATH	Rory McGann
WESTMEATH	1	21	2	13 CARLOW	Thomas Walsh
MEATH	3	10	2	30 ANTRIM	David Hughes
ANTRIM	0	22	1	17 KERRY	Liam Gordon



2020 HURLING CHAMPIONSHIP RESULTS

Date	Competition	Stage	Venue
24/10/2020	Christy Ring Cup	Round 1	Bord Na Móna O'Connor Park
25/10/2020	Christy Ring Cup	Round 1	Celtic Park
25/10/2020	Christy Ring Cup	Round 1	Dr Hyde Park
31/10/2020	Christy Ring Cup	Round 2A	Ballycran
01/11/2020	Christy Ring Cup	Round 2A	Newbridge
07/11/2020	Christy Ring Cup	Round 2B	Páirc Esler, Newry
08/11/2020	Christy Ring Cup	Round 2B	Athleague
14/11/2020	Christy Ring Cup	Semi-Final	Páirc Esler, Newry
14/11/2020	Christy Ring Cup	Semi-Final	Newbridge
22/11/2020	Christy Ring Cup	Final	Páirc an Chrócaigh
24/10/2020	Nickey Rackard Cup	Round 1	Athletic Grounds
24/10/2020	Nickey Rackard Cup	Round 1	Clontibret
24/10/2020	Nickey Rackard Cup	Round 1	Letterkenny
31/10/2020	Nickey Rackard Cup	Round 2A	Healy Park, Omagh
31/10/2020	Nickey Rackard Cup	Round 2A	Letterkenny
07/11/2020	Nickey Rackard Cup	Round 2B	Glennon Brothers Pearse Park
07/11/2020	Nickey Rackard Cup	Round 2B	Clontibret
14/11/2020	Nickey Rackard Cup	Semi-Final	Elverys MacHale Park, Castlebar
14/11/2020	Nickey Rackard Cup	Semi-Final	Letterkenny
22/11/2020	Nickey Rackard Cup	Final	Páirc an Chrócaigh
24/10/2020	Lory Meagher Cup	Round 1	Darver
01/11/2020	Lory Meagher Cup	Round 2	Brewster Park
08/11/2020	Lory Meagher Cup	Round 3	Kingspan Breffni
28/11/2020	Lory Meagher Cup	Final	Páirc an Chrócaigh



	Result				Referee	
OFFALY (CONCEDED)	0	0	0	0	KILDARE	Thomas Gleeson
DERRY	0	0	0	0	SLIGO (CONCEDED)	Aidan Ferguson
ROSCOMMON	3	14	2	19	WICKLOW	Kevin Jordan
DOWN	1	13	0	13	DERRY	Chris Mooney
KILDARE	2	14	1	10	WICKLOW	Patrick Murphy
DERRY	1	12	0	32	OFFALY	Colum Cuning
ROSCOMMON	0	20	0	17	SLIGO	Richie Fitzsimons
DOWN	2	20	1	23	OFFALY	Seán Stack
KILDARE	3	24	1	9	ROSCOMMON	Thomas Gleeson
DOWN	0	22	3	16	KILDARE	Chris Mooney
ARMAGH	1	21	0	12	LEITRIM	Colm McDonald
MONAGHAN	2	10	3	32	MAYO	Colin Murray
DONEGAL	2	13	1	14	LONGFORD	Tarlach Conway
TYRONE	0	9	1	23	MAYO	Colum Cuning
DONEGAL	3	13	1	9	ARMAGH	James Clarke
LONGFORD	0	12	1	11	LEITRIM	Thomas Gleeson
MONAGHAN	1	12	2	19	TYRONE	Aidan Ferguson
MAYO	3	23	1	11	LEITRIM	Richie Fitzsimons
DONEGAL	3	25	1	21	TYRONE	Colm McDonald
DONEGAL	3	18	0	21	MAYO	Kevin Jordan
LOUTH	1	15	3	10	FERMANAGH	Richie Fitzsimons
FERMANAGH	0	16	1	13	CAVAN	Tarlach Conway
CAVAN	0	16	1	14	LOUTH	Colm McDonald
FERMANAGH	2	8	2	19	LOUTH	Gearóid McGrath

2020 FOOTBALL FINALS RESULTS



Date	Competition	Stage	
19/12/2020	EirGrid GAA Football All-Ireland U20 Championship	Final	Páirc an Chrócaigh
19/12/2020	GAA Football All-Ireland Senior Championship	Final	Páirc an Chrócaigh
25/01/2020	AIB GAA Football All-Ireland Intermediate Club	Final	Páirc an Chrócaigh
25/01/2020	AIB GAA Football All-Ireland Junior Club Championship	Final	Páirc an Chrócaigh
19/01/2020	AIB GAA Football All-Ireland Senior Club Championship	Final	Páirc an Chrócaigh

*No finals played in the Allianz Football League.
Top team in each division declared as champions -

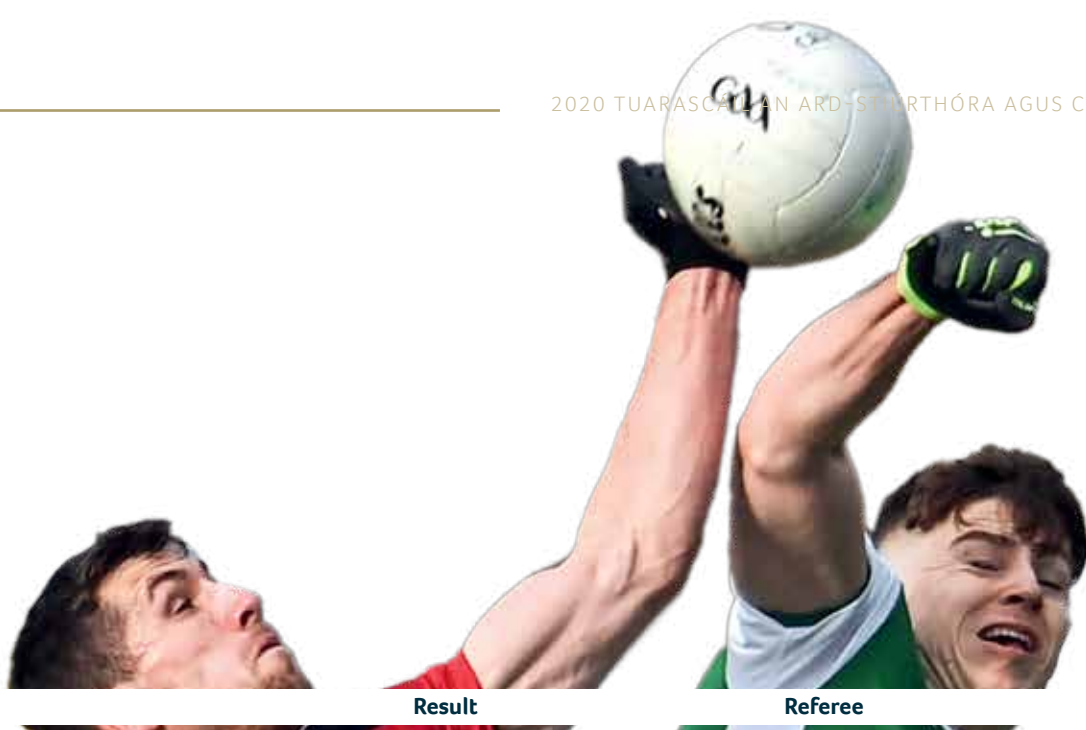
KERRY - Allianz Football League Roinn 1
ROSCOMMON - Allianz Football League Roinn 2
CORK - Allianz Football League Roinn 3
LIMERICK - Allianz Football League Roinn 4



	DUBLIN	0	13	1	11	GALWAY	Paul Faloon
	DUBLIN	2	14	0	15	MAYO	David Coldrick
	MAGHERACLOONE GFC	0	12	2	16	OUGHTERARD	Seán Lavery
	NA GAEIL	3	20	1	5	RATHGAROGUE-CUSHINSTOWN	Seán Lonergan
	COROFIN	1	12	0	7	KILCOO	Conor Lane

2020 FOOTBALL CHAMPIONSHIP RESULTS

Date	Competition	Stage	Venue
01/11/2020	Leinster GAA Football Senior Championship	Round 1	Bord Na Móna O'Connor Park
01/11/2020	Leinster GAA Football Senior Championship	Round 1	Chadwicks Wexford Park
07/11/2020	Leinster GAA Football Senior Championship	Quarter-Final	MW Hire O'Moore Park, Portlaoise
08/11/2020	Leinster GAA Football Senior Championship	Quarter-Final	MW Hire O'Moore Park, Portlaoise
08/11/2020	Leinster GAA Football Senior Championship	Quarter-Final	Glennon Brothers Pearse Park
08/11/2020	Leinster GAA Football Senior Championship	Quarter-Final	Aughrim
15/11/2020	Leinster GAA Football Senior Championship	Semi-Final	Páirc an Chrócaigh
15/11/2020	Leinster GAA Football Senior Championship	Semi-Final	Páirc an Chrócaigh
21/11/2020	Leinster GAA Football Senior Championship	Final	Páirc an Chrócaigh
01/11/2020	Connacht GAA Football Senior Championship	Quarter-Final	Páirc Seán Mac Diarmada
07/11/2020	Connacht GAA Football Senior Championship	Semi-Final	Pearse Stadium
08/11/2020	Connacht GAA Football Senior Championship	Semi-Final	Dr. Hyde Park
15/11/2020	Connacht GAA Football Senior Championship	Final	Pearse Stadium
31/10/2020	Munster GAA Football Senior Championship	Quarter-Final	Fraher Field
01/11/2020	Munster GAA Football Senior Championship	Quarter-Final	Semple Stadium, Thurles
07/11/2020	Munster GAA Football Senior Championship	Semi-Final	LIT Gaelic Grounds, Limerick
08/11/2020	Munster GAA Football Senior Championship	Semi-Final	Páirc Uí Chaoimh
22/11/2020	Munster GAA Football Senior Championship	Final	Páirc Uí Chaoimh
31/10/2020	Ulster GAA Football Senior Championship	Preliminary Round	Clones
01/11/2020	Ulster GAA Football Senior Championship	Quarter-Final	Celtic Park
01/11/2020	Ulster GAA Football Senior Championship	Quarter-Final	Ballybofey
07/11/2020	Ulster GAA Football Senior Championship	Quarter-Final	Kingspan Breffni
08/11/2020	Ulster GAA Football Senior Championship	Quarter-Final	Brewster Park
14/11/2020	Ulster GAA Football Senior Championship	Semi-Final	Kingspan Breffni
15/11/2020	Ulster GAA Football Senior Championship	Semi-Final	Athletic Grounds
22/11/2020	Ulster GAA Football Senior Championship	Final	Athletic Grounds
05/12/2020	GAA Football All-Ireland Senior Championship	Semi-Final	Páirc an Chrócaigh
06/12/2020	GAA Football All-Ireland Senior Championship	Semi-Final	Páirc an Chrócaigh
19/12/2020	GAA Football All-Ireland Senior Championship	Final	Páirc an Chrócaigh



Result					Referee	
OFFALY	3	14	0	20	CARLOW	Fergal Kelly
WEXFORD	0	11	2	9	WICKLOW	Maurice Deegan
WESTMEATH	0	11	0	22	DUBLIN	Martin McNally
KILDARE	0	20	0	16	OFFALY	David Coldrick
LONGFORD	1	14	1	16	LAOIS	Seán Hurson
WICKLOW	0	7	7	14	MEATH	Ciarán Branagan
DUBLIN	2	23	0	7	LAOIS	Ciarán Branagan
MEATH	5	9	0	15	KILDARE	Conor Lane
DUBLIN	3	21	0	9	MEATH	Derek O'Mahoney
MAYO	2	15	0	10	LEITRIM	Paul Faloon
GALWAY	W.	0.		Scr.	SLIGO	-
MAYO	1	16	0	13	ROSCOMMON	David Gough
MAYO	0	14	0	13	GALWAY	Seán Hurson
WATERFORD	0	9	2	14	LIMERICK	Brendan Cawley
TIPPERARY	2	11	1	11	CLARE	Conor Lane
LIMERICK	2	11	1	15	TIPPERARY	Maurice Deegan
CORK	1	12	0	13	KERRY	Derek O'Mahoney
CORK	0	14	0	17	TIPPERARY	Maurice Deegan
MONAGHAN	1	17	2	15	CAVAN	Ciarán Branagan
DERRY	0	15	0	17	ARMAGH	Seán Hurson
DONEGAL	1	13	1	11	TYRONE	Joe McQuillan
CAVAN	0	13	0	9	ANTRIM	Paul Faloon
FERMANAGH	0	11	1	15	DOWN	Barry Cassidy
DONEGAL	1	22	0	13	ARMAGH	David Coldrick
CAVAN	1	14	1	13	DOWN	Martin McNally
CAVAN	1	13	0	12	DONEGAL	Barry Cassidy
CAVAN	0	12	1	24	DUBLIN	Ciarán Branagan
MAYO	5	20	3	13	TIPPERARY	David Gough
DUBLIN	2	14	0	15	MAYO	David Coldrick





Cumann Lúthchleas Gael

Annual Reports and Financial Statements

for the Year Ended 31 October 2020





Ráitis Airgeadais

For the Year Ended 31 October 2020

CLÁR ÁBHAR

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CENTRAL COUNCIL FINANCES IN 2020

Consolidated Deficit for CLG & Croke Park Stadium at €27.1m

It was with a degree of caution that we advanced into 2020 from our record revenues of 2019; not in anticipation of the complete decimation of GAA revenues that ensued, but instead warning against the ever-increasing demand on Central Council reserves to support the numerous stadium and capital build projects that were in train, combined with the call for the provision of additional coaching personnel to be deployed across the country. The challenge presented last year was how both could be equally sustained.

Twelve months on, I am reporting on a consolidated deficit at central level of €27.1m. Coaching grants have been reduced significantly, all non-personnel grant funding has been put on hold, and there is a moratorium on capital grants for the foreseeable future.

Deficits at county and provincial level further compound the €27.1m by an additional €7m, leaving a combined GAA deficit, at national level, of €34.1m***.

This compares with a 2019 national surplus of €8m***, being made up of CLG and Croke Park's retained surplus of €3m, along with county and provincial surpluses of €5m.

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

Cumann Lúthchleas Gael – 2020 Deficit at €15.6m

With no championship gate receipts or attendances to report on, and the majority of our 2020 championship games taking place after the financial year end of 31 October 2020, a significant portion of our 2020 revenues and related championship cost base have been deferred into the 2021 accounts. As a result, reporting on comparisons and related year-on-year income and expense variances will offer little tangible value.

The primary income source in our 2020 accounts was direct government support of €18.5m, received through Sport Ireland.

CLG was awarded €14m in direct government support to assist the staging of Championship 2020 and a further €9m from the €85m "Rescue Fund for Sport".

In total, €13m of this €23m Covid support funding has been recorded in the 2020 accounts, with the balance deferred against the November and December cost base.

The remaining €5.5m of income recognised is made up of a direct grant of €2.8m, for our inter-county players, along with our annual coaching and games grants of €2.3m, and €400k from the Department of Foreign Affairs.

Our commercial and media contracts were renegotiated on a one-off basis to reflect the revised league and championship formats. Championship contracts saw an average reduction of 25% to their normal 2020 contract values while League contracts saw an average reduction of 10%.

With the concluding stages of the leagues played behind closed doors, competition gate receipts reduced from €5.5m in 2019 to €3.2m in 2020, the direct knock-on effect of this was a reduced league pool distribution to counties. The policy of redistributing all league gate proceeds was maintained in 2020.

Central Council Finances in 2020 – continued

Summary of CLG Revenues	2020 €	2019 €
State Funding	18,531,308	6,086,155
Commercial Income	8,654,887	19,929,690
Gate Receipts	3,675,456	36,071,398
Other Income	560,502	11,781,589
TOTAL REVENUE	31,422,153	73,868,832

Croke Park Stadium – 2020 Deficit at €10.2m

Croke Park Stadium also sustained significant losses in 2020. This was a direct result of limited matchday stadium rental income, a full year's deferral of premium and suite seat income, no championship match day catering or hospitality revenues, reduced conference centre activity, and no concerts. While operational cost savings were secured, the stadium's key cost line of depreciation remained fixed at €8m.

The purchase, and onward sale, of Clonliffe College is proceeding as planned and remains fully contracted for. The Croke Park Stadium accounts show an exceptional profit line to reflect the sale of tranche one of this four stage transaction to Hines.

Also disclosed under exceptional items in the Croke Park income statement is the transfer, of a 50% stake of the new Handball Centre. This centre will be run by a new joint venture company: 50% under the control of CLG and 50% under the control of the group representing the local community.

The stadium company was unable to make a distribution back to CLG in the current year. This compared to a €10.5m distribution in 2019.

CLG Cost overview:

Match, Team & Competition Costs at €12m

With no championship gate receipts or attendances to report on, the existing match day support model needed to be recast for the 2020 championship. Central Council approved a series of direct financial supports to underwrite the costs associated with team preparation when collective training resumed in mid-September. These supports included underwriting all player mileage and nutrition costs, the provision of a team training and match day catering grant, and the provision of a fixed gear and weekly physio and medical cost allowance.

With the subsequent announcement of the Government support funding in late October, this allowed for a further suite of financial supports to be formulated, including fixed venue rental supports, a match day team grant, a Provincial Council Championship support grant, along with a county ground maintenance grant. This combined support package was costed at €14.5m and will be accounted for in both the 2020 and 2021 accounts (reflecting the timing of the championship and the championship preparation).

As part of the championship support packages introduced to underwrite the cost of team and player costs, I believe we may have landed on a formula that will serve us well when we return to a normal playing calendar.

Central Council Finances in 2020 – continued

The new requirement, that a panel size should be limited to 32, combined with a limit of three collective match or training sessions a week, will have a major direct cost saving impact for counties, while insuring consistency for all. Another welcome initiative is the limit placed on backroom team members permitted to attend matches. The setting of these boundaries and, more importantly, adhering to them will halt the ever-increasing team preparation costs that continues to undermine the financial viability of every county board.

County Distributions at €8.6m

Direct distributions back to counties from the truncated national leagues amounted to €1.6m (2019: €2.9m). Overall distributions to counties increased year on year as a result of the financial support programme put in place to underwrite the training, match day and championship costs. This increase is offset by the reduction in match day costs, that would have ordinarily been underwritten by Central Council.

Games Development & Player Welfare at €10.9m

The past year has been very much a stop/start year from a game's development standpoint. All GAA centrally funded coaches have remained employed across the Association, although centrally funded personnel grants have been reduced to 65% of normal levels. With the additional financial supports from the Government's Wage Subsidy Scheme, it has been possible to continue to deliver the invaluable online coach education programmes in partnership with curtailed on-the-ground coaching and games activities.

The majority of the designated games development projects and programmes did not take place in 2020, but our summer Cúl Camps operated as close to normal as was possible in most counties. In total, over 70,000 children attended, demonstrating all that is positive and fun about GAA activity, and providing a much-needed distraction for parents

From a financial perspective, the annual order of over 170,000 kits had been placed, and were in transit, prior to the first lockdown. There are currently 80,000 kits held in stock at the year end, with a value of €1.6m. The decision has been taken to use the same gear scheme again in 2021 and this will ensure no loss has been sustained, over the two-year term.

GPA at €1.3m

2020 was a permitted rollover year under the expired 2017 - 2019 GAA/GPA agreement and as part of the recently agreed new protocol agreement, which has seen the removal of all minimum guarantee terms, it was further agreed that no minimum guarantees would apply in 2020. This has resulted in a flat 15% payable to the GPA on the 2020 centrally generated commercial income. This amounted to €1.3m in the current financial year. Separately, €533k was paid to the GPA under a joint venture agreement through the company Le Chéile Promotions Ltd. The GAA's reinvestment back into the GPA, delivers both player development and education programmes along with career advice and pathway planning for our players.

Administration Costs at €9.4m

As the full effect of Covid-19 took hold from April 2020, we were already six months into our financial year. The administration cost base savings of €1.9m were all delivered in the second half of the year. The key drivers here were €1m in salary cost savings resulting from 30% pay deferrals applied to all Central Council and Croke Park staff from April 2020, combined with the subvention received under the Government's Wage Subsidy Schemes. All staff salaries were restored on a phased basis and completed by December. A limited provision has been made in the 2020 accounts to repay the salary deferrals, however it is not anticipated that repayment will be possible until future reserves permit.

Central Council Finances in 2020 – continued

There was only minimal marketing spend approved on the 2020 championship, resulting in year-on-year reduction of €1.2m. Depreciation has increased by €300k following the completion of the GAA's new IT membership and registration system "Foireann", which was launched in December. This system can be used by all our clubs, counties, LGFA, camogie and handball units. It offers an online portal to collect and record memberships, take payments, register teams for the player injury scheme, record club and county capital infrastructure for insurance administration, and it is planned to evolve into a full GAA member database hub to assist with data analytics, and act as a single source reference tool as we move forward.

Capital Investment & Grants at €5.3m

This line of expenditure is normally where there is scope annually to improve the wider Association infrastructure and offer grant support to our clubs, related affiliates, and sister organisations. All grants have been scaled back and reduced to the bare minimum this year with only a couple of exceptions. The full-time administrators grant was retained for each county at a cost of €1m. This is seen as a crucial support to assist the day-to-day operations at county level. Reduced provincial council grants were incorporated into the 2020 championship support package and there was a further €600k allocated to our affiliates and sister organisations.

The balance of the 2020 grants awarded were county infrastructure grants of €2.4m, including €1.3m of the annual (non-cash) write down on the €20m investment in Páirc Uí Chaoimh. Other smaller capital projects approved and paid out in the first six months of 2020 included infrastructure grants for Fermanagh, Longford and Antrim, and support for the innovative indoor dome at the Connacht Centre of Excellence in Began, Co. Mayo.

Club and Overseas Units Support at €9.5m

Unfortunately, there were no club infrastructure grants approved during 2020. However, with the assistance of €5.2m from Government under their "Rescue Fund for Sport", a Covid-19 "Club and Overseas Unit" support package was put together to support our grassroots units during this difficult time. This package of supports totalled €9.5m and was made up as follows:

	€
A. A Club Insurance credit / grant to be applied against a clubs 2021 Insurance Premium Charge	€4.7
B. The current €2m Player Injury fund deficit to be covered by Central Council cash reserves	€2.0
C. A three-month extension to be applied for every GAA clubs 2020 Player Injury Fund policy to 31 March 2021	€2.0
D. Direct Overseas GAA Units Grant Support	€0.8
Total Central Council Club & International Fund	€9.5m

Central Council Finances in 2020 – continued

Fielding teams and making ends meet, both administratively and financially, at club level will always be challenging and 2021 will be no different. While the Association's budget doesn't contain a provision to award club grants again this year, any clubs who carry out approved capital works or ground improvements will be entitled to apply for retrospective grant support when this funding is reopened for applications.

Large Scale Infrastructure Projects – Meath, Kildare, Waterford, Antrim, Louth, Roscommon

The GAA at a central level is fully committed to the stadium projects in each of the above counties. However, a level of realism will have to be maintained when it comes to financially supporting these large build costs. Centralised funding will not be available in the short to medium term to support these projects, or at least until the deficits of 2020 and 2021 have been replenished. These projects may have to be reviewed, rescaled, or rephased to measure, and will be based on realistic and available resources.

Páirc Uí Chaoimh

Despite significant further losses of almost €3m incurred by the Páirc Uí Chaoimh Stadium companies, the financial position has stabilised within the stadium companies. A 12-month moratorium has been secured on the external loan debt and a loan agreement is in place to repay the additional loan support provided centrally.

Future Grant Funding

A new centralised reserve policy is being worked on and it is anticipated that all future capital support budgeting will be based on the prior year's surplus, rather than on the expectation that next year will generate sufficient reserves to cover current year grant awards. Being cognisant of the events of the last year we cannot continue to award capital grants based on expected future incomes. We must work within our means over the coming years.

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

Next Year

2021 has begun with all the same challenges we experienced during the latter half of 2020 and will be another tough and extremely challenging year for our Association. Losses at similar levels are currently forecasted and additional sources of funding to support these losses will be required. Contact has been made with Government regarding support for 2021 and the initial feedback is positive, separately our banking partners have indicated confidence in our ability to bounce back when our games resume and have committed a line of credit.

We will however need to manage and be responsible for our own financial affairs and will need to reduce our core cost base further to guard the Association's long term health. There will be a requirement for continued flexibility to adapt to the ever-changing environment we now find ourselves in. The vaccination roll-out will directly influence when our games can fully return to normal and this is not forecasted to be complete until late 2021. Our ability to generate income will remain challenged and may not return to previous levels until Summer 2022 at the earliest.

2021 Fixture Calendar Impact

It is in this context that all viable fixture options must be considered to strike a balance between providing games for all our club players and the financial benefits that the inter-county game delivers. It is not too late to see the Championship relocated to the backend of 2021 and to allow Club to go first when restrictions hopefully begin to ease from late Spring or early Summer.

This relocation to the latter half of 2021 would require a further redraft of the current fixture calendar but it would be remiss of us to not continuously review all our options during these unprecedented times.

Central Council Finances in 2020 – continued

Governance & Internal Audit

Governance across all our units will continue to receive the utmost scrutiny at national level. During the year Michelle McAleer was appointed Head of Internal Audit and has begun her work to further raise the GAA's governance standards. Over the coming year Michelle will be in touch with each county board with the aim of assessing their current governance standards and financial controls and comparing these to the standards as laid down by Sport Ireland.

We need to continuously improve our game off the pitch and always be in a position to provide clear and measurable levels of reassurance to all our members and supporters.

Insurance

We have recently secured the renewal of a three-year Association-wide public liability insurance policy; this provides both certainty of price and cover over the next three years. The average 2021 annual premium will also see a small reduction on the 2020 premium. As part of this new deal there is also the provision for further premium reductions if our costs to claims ratio improves over the three-year term.

Injury Fund

The average annual cost of the GAA's injury fund claims over a single year currently stands at between €8m – €8.5m. This fund is both self-funded and self-administered and is not an insurance policy. Premiums collected annually from member club's average €6m and Central Council ordinarily contribute up to €2.5m from its championship gate receipts.

Even with the stop-start nature of 2020, injury claims submitted to date stand at €7.8m. The large number of current claims may have a lot to do with the desire to get fit quick rather than a more measured return to training regime. With the lack of gate receipts in 2020 the fund ran a deficit of €934k. Central Council has committed to underwrite this deficit as part of the above referenced club support package.

With no gate receipts anticipated for 2021 a further deficit of between €1m – €2m is currently forecast. Central Council has again committed to underwrite these future losses.

In order to manage these losses corrective action needed to be taken and it was approved by the Insurance & Risk Committee and ratified by Coiste Bainistíochta to pause some of the fund's ancillary benefits including its loss of wages cover. This pause has become effective from 1 January 2021 and will save the fund €1.3m approx. per annum. It is hoped that this benefit can and will be restored when future funding permits.

Conclusion

Despite the challenged financial position 2020 has presented and the hurdles we face again in 2021, our consolidated balance sheet at central level is strong and I am confident we will be fully capable of meeting the financial challenges presented, head-on. Our auditors PWC have issued a clean audit opinion and as part of the audit, they have reviewed our going concern projections, cashflows and financial forecasts. While there are clouds overhead today it is with a confident note that I can assure our members that the Association enters the coming year in reasonable financial health and with a positive outlook.

Our collective financial strength, knowledge and expertise is due as always to the tireless dedication of our thousands of club and county treasurers nationwide. Their role is a difficult but extremely valued one. The Association is also indebted to the members of the Financial Management Committee, the Audit & Risk Committee and the Insurance & Risk Committee for their ongoing commitment, hard work, insight, and expertise. I would especially like to thank those retiring committee members and wish them well for the future.

It is with a special thanks to all my colleagues in Croke Park and the countless volunteers who continue to provide their dedication, hard work and expertise that I am pleased to report positively on a difficult set of Central Council's 2020 financial results and aspire to reporting a more favourable position to you next year.

Gearóid Ó Maoilriain
Stiúrthóir Airgeadais

Cumann Lúthchleas Gael

Annual Report and Consolidated Financial Statements

For the Year Ended 31 October 2020





Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL**Report on the audit of the financial statements****Opinion**

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

- give a true and fair view of the group's assets, liabilities and financial position as at 31 October 2020 and of its deficit and cash flows for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

We have audited the financial statements, included within the Annual Report and Consolidated Financial Statements, which comprise:

- the consolidated balance sheet as at 31 October 2020;
- the consolidated Statement of Income and Retained Earnings and consolidated statement of comprehensive income for the year then ended;
- the consolidated statement of cash flows for the year then ended;
- the consolidated statement of changes in reserves for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

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

Independence

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you were:

- managements use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- management have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

Reporting on other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and,

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

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

in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

Responsibilities for the financial statements and the audit**Responsibilities of management for the financial statements**

As explained more fully in the Statement of Management Responsibilities set out on page 84, the management are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

Management are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management are responsible for assessing the group's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the group or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

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



PricewaterhouseCoopers
Chartered Accountants
Dublin
12 February 2021

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

**CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS
FINANCIAL YEAR ENDED 31 OCTOBER 2020**

	NOTE	2020 €	2019 €
Revenue			
Gate receipts		3,675,456	36,122,129
Box, premium and catering		4,898,652	33,463,524
Sponsorship and media		9,180,495	20,691,917
Insurance and Injury Funds premiums		11,100,271	12,958,885
Stadium hire		253,347	3,649,098
State Funding		18,531,308	6,068,155
Other Income		2,857,718	5,476,919
		<u>50,497,247</u>	<u>118,430,627</u>
Cost of sales			
Match day costs		(7,912,013)	(10,878,903)
Stadium costs		(2,669,415)	(5,558,500)
Concessions		(2,748,334)	(12,990,492)
		<u>(13,329,762)</u>	<u>(29,427,895)</u>
Gross contribution		37,167,485	89,002,732
Indirect costs			
Cost of injury and insurance funds		(12,447,902)	(14,953,552)
Museum		(639,922)	(995,869)
Operating costs		(10,361,906)	(11,668,330)
Marketing costs		(851,908)	(1,901,605)
Depreciation		(9,689,166)	(9,630,880)
		<u>(33,990,804)</u>	<u>(39,150,236)</u>
Operating surplus		3,176,681	49,852,496
Exceptional Item	5	2,879,070	-
Share of results in Joint Venture	8	307,102	-
Interest receivable		20	1
Taxation	6	(2,113,592)	(295,261)
Operating surplus after interest, taxation and exceptional item		4,249,281	49,557,236
Distributions to GAA units		(15,231,129)	(14,507,042)
Games development		(11,509,653)	(20,908,006)
Grants to units		(4,659,770)	(11,119,427)
		<u>(31,400,552)</u>	<u>(46,534,475)</u>
Net (deficit) / surplus		<u>(27,151,271)</u>	<u>3,022,761</u>

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME / (EXPENSE)
FINANCIAL YEAR ENDED 31 OCTOBER 2020**

	NOTE	2020 €	2019 €
Net (deficit)/ surplus for the year		(27,151,271)	3,022,761
Actuarial loss in respect of pension schemes	14	<u>(166,000)</u>	<u>(314,000)</u>
Total comprehensive (expense) / income for the year		<u>(27,317,271)</u>	<u>2,708,761</u>

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

**CONSOLIDATED STATEMENT OF CHANGES IN RESERVES
FINANCIAL YEAR ENDED 31 OCTOBER 2020**

	Retained Earnings €	Total €
Balance as at 31 October 2018	135,527,301	135,527,301
Surplus for the year	3,022,761	3,022,761
Actuarial loss in respect of pension scheme	(314,000)	(314,000)
Balance as at 31 October 2019	138,236,062	138,236,062
Deficit for the year	(27,151,271)	(27,151,271)
Actuarial loss in respect of pension scheme	(166,000)	(166,000)
Balance as at 31 October 2020	110,918,791	110,918,791

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2020**

	NOTE	2020 €	2019 €
Non-current assets			
Property, plant and equipment	7	135,660,560	144,614,732
Investment in Joint Venture	8	5,817,081	-
		<u>141,477,641</u>	<u>144,614,732</u>
Current assets			
Cash and cash equivalents	9	53,165,486	37,458,588
Inventory	10	2,271,421	945,938
Receivables	11	93,761,734	121,760,606
		<u>149,198,641</u>	<u>160,165,132</u>
Current liabilities			
Payables within one year	12	<u>(114,031,759)</u>	<u>(95,806,846)</u>
Net current assets			
		<u>35,166,882</u>	<u>64,358,286</u>
Total assets less current liabilities			
		<u>176,644,523</u>	<u>208,973,018</u>
Non-current liabilities			
Payables amounts due after one year	13	(40,524,471)	(42,826,070)
Deferred term ticket revenue	14	(26,056,261)	(28,717,886)
Pension surplus	15	855,000	807,000
		<u>110,918,791</u>	<u>138,236,062</u>
Net assets			
		<u>110,918,791</u>	<u>138,236,062</u>
Represented by:			
Retained earnings		<u>110,918,791</u>	<u>138,236,062</u>

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

**CONSOLIDATED STATEMENT OF CASH FLOWS
FINANCIAL YEAR ENDED 31 OCTOBER 2020**

	2020 €	2019 €
Cash flows from operating activities		
(Deficit) / Surplus for the financial year	(27,151,271)	3,022,761
Adjustments for:		
- Depreciation of property, plant and equipment	9,689,166	9,630,880
- Investment in Joint Venture	5,202,877	-
- Movement in pension	(211,000)	(93,000)
- Interest receivable	20	(1)
- Disposal of property, plant and equipment	465,643	19,125
- Tax payable	2,113,592	295,261
- Tax paid	(95,527)	(218,049)
- Increase in Inventory	(1,325,483)	(945,938)
- Decrease/(increase) in receivables	27,988,872	(28,515,042)
- Increase in payables	12,240,624	3,231,431
	<u>28,927,473</u>	<u>(13,572,572)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(12,220,595)	(9,634,608)
Cash flows from financing activities		
Proceeds from the issuance of bank loan	-	15,000,000
Loan Repayment	(1,000,000)	-
Interest received	20	1
	<u>20</u>	<u>15,000,001</u>
Net increase / (decrease) in cash and cash equivalents	<u>15,706,898</u>	<u>(8,207,179)</u>
Cash and cash equivalents at beginning of financial year	<u>37,458,588</u>	<u>45,665,767</u>
Cash and cash equivalents at end of financial year	<u>53,165,486</u>	<u>37,458,588</u>

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

1. General information

These financial statements comprising the Consolidated Statement of Income, the Consolidated Statement of Comprehensive Income, the Consolidated Balance Sheet, the Consolidated Statement of Changes in Reserves, the Consolidated Statement of Cash Flows and the related notes constitute the consolidated statements of Cumann Lúthchleas Gael for the financial year ended 31 October 2020.

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

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

Statement of compliance

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

Currency

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

2. Accounting policies

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

Basis of preparation

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

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

Going Concern

Following the outbreak of the COVID-19 pandemic in March 2020, GAA games ceased in line with Government guidelines. Inter-county activity recommenced in October 2020, with no attendances permitted. Club games organised by County Boards resumed during the July - September period, with either no attendances or limited attendances. This resulted in the virtual elimination of gate receipts and a reduction in commercial income. Conferences and events were restricted for much of the year. In addition, support had to be provided to County Boards to facilitate preparation of inter-county teams in the absence of gate receipts at club level. This was facilitated by the receipt of Government and Sports Ireland support.

Despite efforts to reduce costs, the sizeable reduction in revenue resulted in a deficit of € 27.1 million.

Cash flow forecasts have been prepared by Management for 2021, on the basis that attendances will not be possible at inter-county games. This is seen as the most conservative assumption at this point and will result in further significant losses. Assumptions have been made as to the level of costs likely to arise, taking account of the Association's experience in 2020, historical cost levels, and cost saving initiatives. Assumptions have also

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – continued

been made regarding the levels of commercial income and Government support. Movements in the deposits and loan scheme are expected to be consistent with historic patterns. The cash flow projections also reflect expected commitments arising during 2021, including further payments on the Clonliffe College project, taxation payments and loan repayments.

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

The projections indicate that notwithstanding potential significant losses in 2021, the Group's current cash levels and available overdraft facilities are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, Management continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 October 2020.

Scope of financial statements

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

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

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

Joint arrangements

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

Gate receipts

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

Commercial revenue

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

Deferred term ticket revenues

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

Corporate facilities

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

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – continued**Property, plant and equipment**

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

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

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

Land	Nil
Buildings	2.5 – 3%
Equipment	20%
Machinery, fixtures and fittings	33%

Assets in the Course of Construction

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

Impairments of assets, other than financial instruments

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

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

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

Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those qualifying assets, until such a time as the qualifying assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in profit or loss in the financial year in which they are incurred.

Grants

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

Concessionary loans

Concessionary loans are loans made or received between public benefit entities below the prevailing market rate of interest that are not repayable on demand and are for the purposes of furthering the objectives of the public benefit entity.

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – continued

Concessionary loans advanced and received are initially recognised in the Balance Sheet at the amount received or paid. In subsequent years, the carrying amount of concessionary loans in the financial statements shall be adjusted to reflect any accrued interest payable or receivable and any amounts received or paid.

To the extent that a loan that has been made is irrecoverable, an impairment loss shall be recognised in the Statement of Income and Retained Earnings.

Foreign Currency

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

Provisions for capital grants

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

Financial instruments*Cash and cash equivalents*

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

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

Other financial liabilities

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

Employee benefits*Short term benefits*

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

Retirement benefits

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

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

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

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

Current service cost and net interest cost are recognised in the Statement of Income and Retained Earnings as they arise. Past service cost, which can be positive or negative, is recognised immediately in the Statement of Income and Retained Earnings. Gains or losses on the curtailment or settlement of a plan are recognised in the Statement of Income and Retained Earnings when the curtailment or settlement occurs.

Remeasurement on retirement benefits obligation, comprising actuarial gains and losses and the return on plan assets (excluding amounts included in net interest cost) are recognised in full in the period in which they occur in the Statement of Income and Retained Earnings. The defined benefit liability recognised in the Balance Sheet represents the present value of the defined benefit obligation less the fair value of any plan assets. Defined benefit assets are also recognised in the Balance Sheet but are limited to the present value of available refunds from, and reductions in future contributions to the plan.

Taxation

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

Loans and borrowings

All loans and borrowings, both assets and liabilities are initially recorded at the present value of cash payable to the lender in settlement of the liability discounted at the market interest rate. Subsequently loans and borrowings are stated at amortised cost using the effective interest rate method. The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

3. Employees and Remuneration

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

	2020	2019
Management	14	14
Games Promotion, Welfare and Development	60	63
Administration and Support Staff	23	25
Croke Park Stadium and Museum	61	63
	158	165

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

	2020 €	2019 €
Wages and Salaries	6,577,593	8,018,011
Employer PRSI	658,440	877,707
Employer Pension costs	952,610	881,771
	8,188,643	9,777,489

Cumann Lúthchleas Gael is a volunteer led organisation and relies substantially on services provided by its members across the country and further afield. It is not possible to quantify the value of these services carried out by the Association's members and volunteers. All of the amounts stated above were treated as an expense of the Association in the financial year. No amounts were capitalised into assets

4. Judgement and key sources of uncertainty

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

Impairment of receivables

The Association trades with a large and varied number of entities on credit terms. Some debts due will not be paid through the default of a small number of entities. The Association uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. If the financial conditions of these receivables were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. See Note 11 for the carrying amount of trade and other receivables.

Capital and Other Provisions

The provision includes amounts for capital grants payable to GAA units' projects. All amounts provided for have been ratified by the Financial Management Committee and Coiste Bainistíochta. Contributions to long term capital projects which are in early stages of project development have been provided for on the basis of budgeted funds available. Where performance related conditions are set, expenditure is recognised in line with these.

Useful Lives of Property, Plant & Equipment

Long-lived assets comprising primarily of property, plant and equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. See Note 7 for the carrying amount of property, plant and equipment.

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued**5. Exceptional items**

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

	2020	2019
	€	€
(a) Profit on land dealing	8,389,049	-
(b) Establishment of joint venture	(5,509,979)	-
	<u>2,879,070</u>	<u>-</u>
(c) Exceptional tax charge	<u>(2,097,262)</u>	<u>-</u>

(a) The profit on land dealing arises on the disposal of certain lands at Clonliffe College of €9,039,049, and a related reduction in the carrying value of work in progress of €650,000.

(b) The establishment of a joint venture represents the transfer of the group's interest of €11,019,958 in the National Handball Arena, to National Handball and Croke Park Community Centre CLG, an entity which is jointly controlled by the group and by the Irish Handball Council Sports Centre.

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

6. Taxation

	2020	2019
	€	€
(a) Analysis of charge in the year		
<i>Current tax:</i>		
Irish corporation tax	2,017,994	290,460
Under provision in respect of prior year	95,598	4,801
Tax charge	<u>2,113,592</u>	<u>295,261</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:

	2020	2019
	€	€
(Deficit) / Surplus before taxation	6,362,885	49,852,496
Surplus by 12.5% (2019: 12.5%)	795,361	6,231,562
Differences between capital allowances and depreciation	52,147	95,874
Additional tax arising on surplus chargeable at 25%	1,135,813	95,230
Expenses not deductible	-	2,500
Non-taxable expenditure / (income)	34,673	(6,134,706)
Under provision in respect of prior year	95,598	4,801
Tax on surplus (Note 6a)	<u>2,113,592</u>	<u>295,261</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.

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – continued

7. Property, plant and equipment	Land and Buildings €	Equipment €	Fixtures and Fittings €	Refurbishment €	Total €
Cost					
At 31 October 2019	201,105,070	32,910,390	50,720,731	3,810,995	288,547,186
Additions	10,498,635	248,677	1,465,620	7,663	12,220,595
Disposals	(465,642)	-	-	-	(465,642)
Transfer to Joint Venture	(11,019,959)	-	-	-	(11,019,959)
At 31 October 2020	<u>200,118,104</u>	<u>33,159,067</u>	<u>52,186,351</u>	<u>3,818,658</u>	<u>289,212,180</u>
Depreciation					
At 31 October 2019	68,528,105	25,053,594	47,587,527	2,763,228	143,932,454
Charge for the year	4,785,918	2,444,201	2,180,345	278,702	9,689,166
Disposals	-	-	-	-	-
At 31 October 2020	<u>73,314,023</u>	<u>27,497,795</u>	<u>49,767,872</u>	<u>3,041,930</u>	<u>153,621,620</u>
Net book value					
At 31 October 2019	<u>132,576,965</u>	<u>7,856,796</u>	<u>3,133,204</u>	<u>1,047,767</u>	<u>144,614,732</u>
At 31 October 2020	<u>126,804,081</u>	<u>5,661,272</u>	<u>2,418,479</u>	<u>766,728</u>	<u>135,660,560</u>

8. Investment in Joint Venture

The carrying value of the group's investment in joint ventures were as follows:

	2020 € NHCCC	2020 € GAAGO	2020 € Total	2019 € Total
At beginning of year	-	-	-	-
Transfer of Property	11,019,958	-	11,019,958	-
Element attributable to joint venture partner	(5,509,959)	-	(5,509,959)	-
Share of Profits	-	350,974	350,974	-
Share of Taxation	-	(43,872)	(43,872)	-
	<u>5,509,979</u>	<u>307,102</u>	<u>5,817,081</u>	-

The investment in GAAGO Media Limited represents a 50% stake in their results since incorporation in 2018.

9. Cash and equivalents

Included in Bank & Cash is €1,300,000 (2019: €1,300,000) held in fixed term deposit accounts, which has specific conditions.

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

10. Inventory	2020	2019
	€	€
Work in Progress	709,108	945,938
Stock	1,562,313	-
	<u>2,271,421</u>	<u>945,938</u>

Work in Progress represents interest costs capitalised of €205,936 and other costs of €503,172 relating to the acquisition of property in Clonliffe, Drumcondra, Dublin 3. The capitalisation rate used was 1.7%.

Stock valued at €1,562,313 was held at the year end. This relates to Cúl Camp gear purchased for the camps held in summer 2020. This stock will be used for the Cúl Camps 2021.

11. Receivables	2020	2019
	€	€
Receivables and prepayments	10,583,732	29,241,971
Other Receivables	25,124,631	22,470,471
Amounts due from GAA units (within one year)	5,781,864	7,878,632
Amounts due from GAA units (after more than one year)	21,331,106	25,697,583
Deposit and loan scheme receivables	32,940,401	36,471,949
	<u>93,761,734</u>	<u>121,760,606</u>

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

Amounts advanced to GAA units as part of the Development Fund scheme at 31 October 2020 is €32,940,401 (2019: €36,471,949). The average repayment term on these loans is nine years. Interest accrues at a rate of 1.9%.

12. Payables within one year

	2020	2019
	€	€
Payables and accruals	53,852,076	25,372,729
GAA payable and accruals	9,848,939	17,933,731
Bank Loans (note 13)	1,000,000	1,000,000
Funds on deposit from GAA units	30,819,040	27,127,829
Term tickets < 1 year (note 14)	10,367,832	14,520,749
Deferred income	8,143,872	9,851,808
	<u>114,031,759</u>	<u>95,806,846</u>

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued

13. Payables amount due after one year	2020	2019
	€	€
Capital and other provisions	10,132,105	10,322,265
Bank Loan	13,000,000	14,000,000
Deferred capital grants	-	58,927
Claims and expenses accrued	17,392,366	18,444,878
	<u>40,524,471</u>	<u>42,826,070</u>

Capital and other provisions includes amounts for capital grants payable to GAA units projects. All amounts provided for have been ratified by the Financial Management Committee and Coiste Bainistíochta. Contributions to long term capital projects which are in early stages of project development have been provided for on the basis of budgeted funds available. Where performance related conditions are set, expenditure is recognised in line with these.

Repayments of €1 million will arise on the bank loans during the year ending 31 October 2021 with the remaining balance being repayable during the year ending 31 October 2022. The bank loans are secured by a debenture from Gambetto 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.

14. Deferred ticket revenue	2020	2019
	€	€
At beginning of the year	43,238,635	47,256,521
Subscriptions during the year	5,438,270	10,510,805
Transfer to Covid Credit in payables and accruals	(12,273,212)	-
Transfer to Statement of Income and Retained Earnings	20,400	(14,528,691)
	<u>36,424,093</u>	<u>43,238,635</u>
Term tickets < 1 year	10,367,832	14,520,749
Term tickets > 1 year	26,056,261	28,717,886
	<u>36,424,093</u>	<u>43,238,635</u>

15. Pensions

Cumann Lúthchleas Gael operates both a defined benefit and defined contribution pension arrangements. The defined benefit pension is closed to future accrual. The Assets of the Scheme are held separately from those of the Association, being invested under trust. The Central Council's share of the contributions to the schemes is charged to the Statement of Income and Retained Earnings.

The defined benefit arrangement is a group scheme and provides benefits based on final pensionable pay. A full valuation of the defined benefit arrangement was carried out on 1 January 2018. An updated valuation was carried out on 31 October 2020 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.

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – continued**15. Pensions – continued**

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

Interest rate risk

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

Inflation risk

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

Mortality risk

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

These assumed returns are summarised in the table below:

	2020	2019
Discount rate	0.65%	0.90%
Inflation	1.60%	1.70%
Salary escalation	1.60%	1.70%

The mortality assumptions used were:

Longevity at age 65:		
Male	22.9	22.8
Female	25.1	25.1

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued**15. Pensions - continued**

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

	Valuation 2020 €'000	Valuation 2019 €'000
Equities	1,634	1,695
Bonds	4,575	3,994
Property	196	182
Alternate assets	131	182
Total fair value of pension scheme assets	<u>6,536</u>	<u>6,053</u>
Present value of retirement benefit obligation	<u>(5,681)</u>	<u>(5,246)</u>
Net retirement benefit surplus	<u>855</u>	<u>807</u>

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

	2020 €'000	2019 €'000
Present value of the defined benefit obligation at 1 November	(5,246)	(4,666)
Current service cost	(128)	(116)
Interest expense	(47)	(82)
Losses on settlements	-	(151)
Benefits paid	-	749
<i>Remeasurements</i>		
Experience loss on scheme's liabilities	(35)	(179)
Actuarial loss arising from changes in financial assumptions	(225)	(801)
Present value of the defined benefit obligation at 31 October	<u>(5,681)</u>	<u>(5,246)</u>

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

Fair value of plan assets at 1 November	6,053	5,694
Expected return on plan assets	56	104
Actuarial gains/(loss) on assets	94	666
Employer contributions	333	338
Benefits paid	-	(749)
Fair value of plan assets at 31 October	<u>6,536</u>	<u>6,053</u>

The expense recognised in the income statement is as follows:

Defined benefit scheme		
- Current Service cost	128	116
- Net interest expense	(9)	(22)
- Death in service cost	3	3
- Settlement loss	-	151
Total expense relating to defined benefit plans	<u>122</u>	<u>248</u>

Cumann Lúthchleas Gael Consolidated Financial Statements for the Year Ended 31 October 2020

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS – continued**17. Financial instruments**

The analysis of the carrying amounts of the financial instruments of Cumann Lúthchleas Gael required under section 11 of FRS 102 is as follows:

	2020 €	2019 €
Financial assets that are debt instruments measured at amortised cost		
Receivables	60,821,333	85,288,657
Cash and cash equivalents	53,165,486	37,458,588
Deposit and loan scheme	32,940,401	36,471,949
	146,927,220	159,219,194
Financial liabilities measured at amortised cost		
Payables and accruals	53,852,076	25,372,729
GAA payables and accruals	9,848,939	17,933,731
Bank Loans	14,000,000	15,000,000
Funds on deposit from GAA units	30,819,040	27,127,829
	108,520,055	85,434,289

18. Contingent liabilities

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

Páirc an Chrócaigh CTR is party to a loan agreement with Bank of Ireland, Cork County Board and Páirc Uí Chaoimh CTR, regarding the financing of the redevelopment of Páirc Uí Chaoimh Stadium, Cork. A liability to Bank of Ireland of €21.560m (2019: €22.918m) has been recognised by Cork County Board as at 31 October 2020. The borrowings are secured by a negative pledge in respect of all the assets of Cork County Board and Páirc Uí Chaoimh CTR and an assignment of grant funding. The directors do not anticipate that any loss will be incurred by Páirc an Chrócaigh CTR as a result of this loan agreement.

19. Commitments**(a) Capital commitments**

At 31 October 2020, capital commitments of €72.7m existed in relation to the purchase of 26 acres at Clonliffe College, Dublin 3.

Capital commitments of €3.2m existed in relation to a contract entered into with Dublin City Council regarding the development of community lands and facilities on the Croke Villas site. This site is adjacent to the Cusack Stand side of the stadium. The payment of the committed amount is subject to certain terms and conditions.

(b) Operational and financial commitments

The Group are party to financing arrangements which are not expected to give rise to financial outflow.

At 31 October, operational commitments of €nil existed.

20. Events since the balance sheet date

There have been no significant events between the balance sheet date and the date of approval of these financial statements.

21. Approval of financial statements

The financial statements were approved on 11 February 2021.

Cumann Lúthchleas Gael Central Council

Annual Report and Financial Statements

for the Year Ended 31 October 2020





Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

MANAGEMENT AND OTHER INFORMATION**Baill den Ard-Chomhairle**

As per Cuid II

Baill den Choiste Bainistíochta

Seán Ó hÓráin	(Áth Cliath) (Uachtarán)
Labhrás Mac Cárthaigh	(Nua-Eabhrac) (Uachtarán Tofa)
Gearóid Mac Samhráin	(Liatroim)
Liam Ó Loineacháin	(Luimneach)
An Dr. Pol Ó Foghlú	(An Bhreatain)
Seán Ó Costagáin	(Tiobraid Árann)
Éamonn Ó Súilleabháin	(Áth Cliath)
Liam Ó Catháin	(An Mhí)
Oilibhéar Ó Geallagáin	(An Cabhán)
Pádraig Ó Teacháin	(Uíbh Fhailí) *
Pádraig Mac Niocláis	(Maigh Eo)*
Pól Ó Duagáin	(Ard Mhacha)*
Siomón Ó Maolrunaí	(An Clár)*
Mairtín Ó Colmáin	(Cill Mhantáin)*
Seán de Phail	(An Clár)**
Eibhlín Ní Ruairc	(Cumann Peile Gael na mBan)
Sinéad Mac an Ultaigh	(An Cumann Camógaíochta)
Tomás Ó Fearghail	(An Iarmhí)**
Séamus Ó Bolguir	(Ceatharlach)**
Seán Ó Murchú	(Sligeach)**
Séamus Ó Domhnaill	(Dún na nGall)**
Tomás Ó Riain	(Ard-Stiúrthóir)
Gearóid Ó Maoilriain	(Stiúrthóir Airgeadais)

Ard-Stiúrthóir

Tomás Ó Riain

*(term commenced February 2020)

**(term expired February 2020)

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

Solicitors

Reddy Charlton Solicitors
12 Fitzwilliam Street
Dublin 2



Bankers

AIB
Lower Drumcondra Road
Dublin 9



Auditors

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



Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

REPORT OF THE ARD-CHOMHAIRLE

The Ard-Chomhairle present their annual report and the financial statements for the year ended 31 October 2020.

Reporting entity

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

Principal activities

The principal activity of Ard-Chomhairle 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 companies

Ard-Chomhairle owns and controls 100% of Páirc an Chrócaigh CTR, the financial results of which are reported separately. (page 144)

Ard-Chomhairle also directly controls the following entities, the financial results of which are also reported separately hereafter:

Cumann Lúthchleas Gael Insurance Fund (page 178); Cumann Lúthchleas Gael Injury Benefit Fund (page 190); Cumann Lúthchleas Gael Injury Benefit Fund – Britain.

Audited consolidated financial statements in respect of all of these entities have been prepared on page 82.

Business review

The activities of the year are reported upon in detail in the Ard-Stiúrthóir's report, beginning on page 6.

Going Concern

Following the outbreak of the COVID-19 pandemic in March 2020, GAA games ceased in line with Government guidelines. Inter-county activity recommenced in October 2020, with no attendances permitted. Club games organised by County Boards resumed during the July - September period, with either no attendances or limited attendances. This resulted in the virtual elimination of gate receipts and a reduction in commercial income. In addition, support had to be provided to County Boards to facilitate preparation of inter-county teams in the absence of gate receipts at club level. This was facilitated by the receipt of Government and Sports Ireland support.

Despite efforts to reduce costs, the sizeable reduction in revenue resulted in a deficit of €15.7 million.

Cash flow forecasts have been prepared by Management for 2021, on the basis that attendances will not be possible at inter-county games. This is seen as the most conservative assumption at this point and would result in further significant losses. Assumptions have been made as to the level of costs likely to arise, taking account of the Association's experience in 2020, historical cost levels, and cost saving initiatives. Assumptions have also been made regarding the levels of commercial income and Government support. Movements in the Development Fund are expected to be consistent with historic patterns.

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

The projections indicate that notwithstanding potential significant losses in 2021, CLG's current cash levels and available overdraft facilities are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, Management continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 October 2020.

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

REPORT OF THE ARD-CHOMHAIRLE - continued**Financial review**

Cumann Lúthchleas Gael Central Council's (CLG) income for the year was €31.4m (2019: €73.9m). This represents a €42.5m or 57% decrease on the prior year 2019. Direct investment in Gaelic Games exceeded €37m (2019: €62m) in the current year despite the challenges Covid-19 have presented. The combination of these income and expenditure levels has meant that CLG will be reporting a net deficit of €15.7m (2019: surplus €0.1m) for the current financial year.

Analysis of income

Total CLG revenue for 2020 stands at €31.4m. The primary source of income in 2020 was State Funding of €18.5m with €13m of this being direct Covid-19 support under the Governments "Rescue Fund for Sport". Also included in this revenue line is a sum of €5.1m (2019: €5.6m) received from Sport Ireland to support and finance a number of national games development and player welfare initiatives. Other state grants of €400k (2019: €400k) were received from the Department of Foreign Affairs in support of specific international Gaelic Games projects and initiatives.

A curtailed and reduced league format and the deferred All-Ireland Championships having to be played behind closed doors with no spectators has seen gate revenues reduce by over 90% to €3.6m (2019: €36m). Commercial Income at €8.6m is also significantly reduced as a direct result of the pandemic down from €19.9m, however with the All-Ireland Championships taking place in November and December 2020, a significant per cent of these competitions commercial revenues have been deferred into the 2021 accounts. Losses in the Páirc an Chrócaigh Stadium company of €10.2m have not permitted any distribution to be made by the entity to CLG in 2020, a decrease of €10.5m on the prior year.

Analysis of expenditure

- CLG expended €5.1m directly on the staging of matches and competitions during the period (2019: €12.5m). The existing rental model payable for match-day venues was recast to a flat rate in light of no match day attendees or gate receipts.
- Funding and operating subsidies distributed to provinces, counties and clubs during the period amounted to €15.2m (2019: €14.5m). This increase in funding being directly attributable to the government support received under the rescue fund for sport to support the running of Championship 2020 and the wider units of the Association and to partly offset the effect of Covid-19 on the revenue lines of Provinces and Counties that would be payable as venue rental by CLG within match day costs.
- Direct investment in games and organisational development was €7.3m (2019: €14.5m). This reduced investment was a result of the closure of schools from March 2020 and the reduced number of games development programmes permitted under the pandemic lockdown tiers and stages.
- CLG's administration and operating costs were €9.4m (2019: €11.3m). All staff have been retained during the pandemic and CLG has availed of the Governments employer wage subsidy scheme to support this employee retention. Separately staff salaries were also reduced by up to 30% from April under a wage deferral agreement. IT and depreciation costs have increased year-on-year to €1.1m and 1.2m respectively, both increases are due to the development of a new online club membership and registration system called "Foireann" this will replace the now outdated Servasport system.
- Capital investment and funding of related organisations decreased by €6.6m to €5.3m (2019: €11.9m). This is a direct result of the impact of Covid-19. The €5.3m having been approved grants released in the first half of the year prior to the cessation of GAA activities.
- CLG invested €42m into all levels of the game in 2020 a decrease of €20m on the prior year. This investment represents 133% of direct revenue generated in the year.
- In 2020, a total of €32.3m (2019: €49.8m) was distributed to County Boards and other GAA units to aid in the development of Gaelic Games.

Net result

CLG's deficit for the period is €15,651,866 (2019: €146,095) as a result of the movements in revenue and costs as explained in the sections above. No financing or interest costs have been incurred in the current or previous financial year.

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

REPORT OF THE ARD-CHOMHAIRLE - continued**Balance Sheet**

CLG's net liabilities of €7,109,176 (2019: net assets €8,708,690) at the end of the year.

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 Committee (see below) on a regular basis and reported to Coiste Bainistíochta. Covid-19 continues to pose a significant risk to the group as a result of the continued restrictions arising from the pandemic.

Disclosure of information to auditors

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

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

Equal opportunities

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

Member Consultation

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

Charitable donations

Central Council did not make charitable donations (2019: €100,000) during the period.

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 of members, our families and the communities we serve.

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

The Association

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

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

REPORT OF THE ARD-CHOMHAIRLE - continued**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 fourteen voting members, being the Uachtarán, the Uachtarán Tófa, the chairpersons of the five provincial councils, one elected representative each of Connacht, Leinster, Munster and Ulster, two elected representatives of Congress. The six non-voting members of An Coiste Bainistíochta are the Ard-Stiúrthóir and the Stiúrthóir Airgeadais, two external appointees, a representative from Cumann Peil na mBan and Cumann Camógíochta.

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

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

Special Emergency Circumstances

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

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

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

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

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

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

REPORT OF THE ARD-CHOMHAIRLE - continued

This has meant that games cannot take place and regular large meetings are impracticable, even by video conferencing or teleconferencing.”

These powers have been extended and are still in place as at February 2021 having been renewed by Ard Comhairle in line with the new rule.

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

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

Audit and Risk Committee

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

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

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

The Audit and Risk Committee comprises an independent chairman, Feargal Mac Cormaic, alongside, Eamon Ó Suilleabháin, Brian Conroy, Barry Hickey, Bernie Gray, Grace Boyle, Con Hogan, Pat Costello, Fiona Hamilton, Michelle McAleer and Gearóid Ó Maoilriain. The Audit and Risk Committee met eight times during the year, with one meeting dedicated to reviewing and approving the financial statements of the Association.

The Audit and Risk Committee reviews reports prepared by management, commissions internal audits on Central Councils system of internal controls and risk management and challenges the external audit report to specifically support the integrity of the financial statements. The Audit and Risk Committee also reviews, and where necessary challenges, the judgements of management in relation to the integrity of the financial statements.

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

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 Colín Ó Muireagáin (Cathaoirleach), Máirtín Ó Broin, Seán Ó Ceallaigh, Seán Ó Costagáin, Peadar Ó hUaine, Micheál Ó Cúirtín, Aileen Pierce, Niall Arscáin, Cólín Ó Moráin, Labhrás Mac Cárthaigh, Gearóid Ó Maoilriain and Cáit Ní Shlataire.

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

REPORT OF THE ARD-CHOMHAIRLE - continued**National Insurance and Risk Committee**

The National Insurance and Risk Committee oversees and monitors the Association's insurance affairs, including quality and scope of insurance covers and claim performance by units. The committee is also charged with promoting risk management throughout the Association and overseeing the financial performance of the Insurance Benefit Fund and the Injury Benefit Funds in Ireland and Britain.

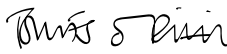
Membership of the committee is Seán de Brún, Seán Ó Braonáin, Adrian Ó h-Aiseada, Brian Ó Mealláin, Micheál Ó Donnchú (Cathaoirleach), Aodh Ó Raghallaigh, Maitiú Ó hUbáin, Hilda Ní Breasláin, Colm Ó Mearaigh, PS Ó Miacháin, Conchúir Ó Tormaigh, Gearóid Ó Maoilriain, Sinéad Uí Chonsleibhe, Ciara Ní Chléirigh, Ciarán Mac Aodha and Máire Ní Mhaoilchiaráin.

Remuneration Committee

The Remuneration Committee is chaired by the Uachtarán, and is further comprised of Tomás Ó Riain, Liam Ó Catháin, Tomás Ó Dochtaigh, Feargal MacCormaic and Aodh Ó Mocháin. Central Council's Remuneration Committee is responsible for advising an Coiste Bainistíochta on the pay and terms and conditions of members of senior management. In discharging its duties, the Central Council's Remuneration Committee takes independent advice where appropriate.

Ard-Chomhairle Chumann Lúthchleas Gael presents its annual report together with the audited financial statements of the council for the year ended 31 October 2020.

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

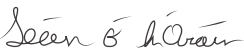
STATEMENT OF MANAGEMENT RESPONSIBILITIES

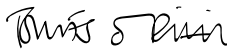
Management is required to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Council and of the surplus or deficit of the Council for that period. In preparing those financial statements Management is required to:

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

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

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

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CUMANN LÚTHCHLEAS GAEL CENTRAL COUNCIL****REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS****Opinion**

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

- give a true and fair view of the Council's assets, liabilities and financial position as at 31 October 2020 and of its deficit and cash flows for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

We have audited the financial statements, included within the Annual Report and Financial Statements, which comprise:

- the balance sheet as at 31 October 2020;
- the Statement of Income and Retained Earnings and statement of comprehensive income for the year then ended;
- the statement of cash flows for the year then ended;
- the statement of changes in reserves for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

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

Independence

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- Management's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- Management have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Council's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Reporting on other information

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

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

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

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

whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT**Responsibilities of the management for the financial statements**

As explained more fully in the Statement of Management Responsibilities set out on page 115, management are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

Management are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, Management are responsible for assessing the Central Council's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless Management either intend to liquidate Central Council or to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

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



PricewaterhouseCoopers
Chartered Accountants
Dublin
12 February 2021

- The maintenance and integrity of the GAA website is the responsibility of management; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.
- Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

STATEMENT OF INCOME AND RETAINED EARNINGS
Financial Year Ended 31 October 2020

	SCHEDULE	2020 €	2019 €
Revenue			
Gate receipts	A	3,675,456	36,071,398
Commercial revenue	B	8,654,887	19,929,690
State funding	C	18,531,308	6,086,155
Other income	D	560,502	11,781,589
		<u>31,422,153</u>	<u>73,868,832</u>
Direct costs			
Match day costs	E	(5,103,316)	(12,517,022)
Competition costs	F	(255,229)	(263,378)
		<u>(5,358,545)</u>	<u>(12,780,400)</u>
Gross contribution		26,063,608	61,088,432
Indirect costs			
Team costs	G	(6,670,207)	(5,112,374)
County distributions	H	(8,560,923)	(9,394,668)
Games development	I	(6,388,307)	(13,545,099)
Organisational development	J	(938,398)	(919,218)
Player welfare	K	(4,467,797)	(8,653,788)
Administration costs	L	(9,402,472)	(11,343,763)
		<u>(36,428,104)</u>	<u>(48,968,910)</u>
Operating (deficit)/ surplus		(10,364,498)	12,119,522
Funding activities			
Operating grants payable	M	(2,503,778)	(4,065,577)
Capital grants payable	N	(2,783,592)	(7,907,850)
		<u>(5,287,370)</u>	<u>(11,973,427)</u>
(Deficit)/ surplus for the year		<u>(15,651,866)</u>	<u>146,095</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

STATEMENT OF COMPREHENSIVE INCOME
Financial Year Ended 31 October 2020

	NOTE	2020 €	2019 €
Net (deficit)/surplus for the year		(15,651,866)	146,095
Actuarial loss in respect of pension schemes	12	<u>(166,000)</u>	<u>(314,000)</u>
Total comprehensive expense for the year		<u>(15,817,866)</u>	<u>(167,905)</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

BALANCE SHEET
As at 31 October 2020

	NOTE	2020 €	2019 €
Non-current assets			
Property, plant and equipment	5	12,539,054	12,213,475
Current assets			
Receivables	6	85,178,002	80,025,401
Cash and cash equivalents	7	20,555,326	18,823,830
Stock	8	1,562,313	-
		107,295,641	98,849,231
Current liabilities			
Payables within one year	9	(114,022,847)	(89,188,412)
Net current assets			
		(6,727,208)	9,660,819
Total assets less current liabilities			
		5,811,846	21,874,294
Payables after more than one year	10	(13,776,022)	(13,972,604)
Pension Surplus	13	855,000	807,000
Net (liabilities)\assets			
		(7,109,176)	8,708,690
Represented by:			
Retained earnings		(7,109,176)	8,708,690

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

STATEMENT OF CHANGES IN RESERVES
Financial Year Ended 31 October 2020

	Retained earnings €	Total €
Balance at 31 October 2018	8,876,595	8,876,595
Surplus for the year	146,095	146,095
Actuarial loss in respect of pension scheme	(314,000)	(314,000)
Balance at 31 October 2019	<u>8,708,690</u>	<u>8,708,690</u>
Deficit for the year	(15,651,868)	(15,651,868)
Actuarial loss in respect of pension scheme	(166,000)	(166,000)
Balance at 31 October 2020	<u>(7,109,176)</u>	<u>(7,109,176)</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

STATEMENT OF CASH FLOWS
Financial Year Ended 31 October 2020

	2020	2019
	€	€
Cash flows from operating activities		
(Deficit)/Surplus for the financial year	(15,651,866)	146,095
<i>Adjustments for:</i>		
Depreciation of property, plant and equipment	1,080,090	683,960
Movement in pension	(211,000)	(93,000)
Interest receivable	(221,252)	(301,867)
Disposal of property, plant and equipment	-	19,125
(Increase)/decrease in stock	(1,562,313)	-
Increase in receivables	(5,152,601)	(12,511,921)
Increase in payables	24,634,855	5,469,478
Cash flows from operating activities	2,915,913	(6,588,130)
Cash flows from investing activities		
Payments for property, plant and equipment	(1,405,669)	(331,258)
Cash flows from financing activities		
Interest received	221,252	301,867
Net increase/(decrease) in cash and cash equivalents	1,731,496	(6,617,521)
Cash and cash equivalents at beginning of financial year	18,823,830	25,441,351
Cash and cash equivalents at end of financial year	20,555,326	18,823,830

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS

1. General information

These financial statements comprising the Statement of Income and Retained Earnings, the Statement of Comprehensive Income, the Statement of Changes in Reserves, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the individual financial statements of Central Council Cumann Lúthchleas Gael for the financial year ended 31 October 2020.

Cumann Lúthchleas Gael is an unincorporated association. The nature of the Association's operations and its principal activities are set out in the Report of the Ard-Chomhairle on pages 110 to 115.

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

Statement of compliance

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

Currency

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

2. Accounting policies

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

Basis of preparation

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

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

Going Concern

Following the outbreak of the COVID-19 pandemic in March 2020, GAA games ceased in line with Government guidelines. Inter-county activity recommenced in October 2020, with no attendances permitted. Club games organised by County Boards resumed during the July - September period, with either no attendances or limited attendances. This resulted in the virtual elimination of gate receipts and a reduction in commercial income. In addition, support had to be provided to County Boards to facilitate preparation of inter-county teams in the absence of gate receipts at club level. This was facilitated by the receipt of Government and Sports Ireland support.

Despite efforts to reduce costs, the sizeable reduction in revenue resulted in a deficit of €15.7 million. Cash flow forecasts have been prepared by Management for 2021, on the basis that attendances will not be

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued

possible at inter-county games. This is seen as the most conservative assumption at this point and would result in further significant losses. Assumptions have been made as to the level of costs likely to arise, taking account of the Association's experience in 2020, historical cost levels, and cost saving initiatives. Assumptions have also been made regarding the levels of commercial income, Government support and movements in the Development Fund.

Given the uncertainties surrounding the duration of the pandemic, and the extent of disruption to sporting activities, Management acknowledge that the cash flow forecast is inherently uncertain in nature. The projections indicate that notwithstanding potential significant losses in 2021, CLG's current cash levels and available overdraft facilities are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, Management continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 October 2020.

Disclosure exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. The Council is a qualifying entity and has taken advantage of the below available disclosure exemptions for qualifying entities:

- (i) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.

Scope of financial statements

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

Gate receipts

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

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

Commercial revenue

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

Grants

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

Property, plant and equipment

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

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

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:

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued

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

Impairments of assets, other than financial instruments

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

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

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

Concessionary loans

Concessionary loans are loans made or received between public benefit entities below the prevailing market rate of interest that are not repayable on demand and are for the purposes of furthering the objectives of the public benefit entity.

Concessionary loans advanced and received are initially recognised in the Balance Sheet at the amount received or paid. In subsequent years, the carrying amount of concessionary loans in the financial statements shall be adjusted to reflect any accrued interest payable or receivable and any amounts received or paid.

To the extent that a loan that has been made is irrecoverable, an impairment loss shall be recognised in the Statement of Income and Retained Earnings.

Foreign currency

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

Financial instruments*Cash and cash equivalents*

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

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

Other financial liabilities

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

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued**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

Central Council operates both defined benefit and defined contribution pension arrangements. The defined benefit arrangement provides benefits based on final pensionable pay. The assets of the scheme are held separately from those of Central Council, being invested under trust. Payments to defined contribution plans are recognised in the Statement of Income and Retained Earnings as they fall due and any contributions outstanding at the financial year end are included as an accrual in the Balance Sheet. Where sufficient information is not available to account for defined benefit multi-employer plans as defined benefit plans, they are treated as defined contribution plans and are accounted for accordingly.

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

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

Provisions for capital grants

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

3. Employees and Remuneration

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

	2020	2019
Management	11	11
Games Promotion, Welfare and Development	54	57
Administration and Support Staff	24	25
	<u>89</u>	<u>93</u>
	2020	2019
	€	€
Wages and Salaries	3,490,052	5,025,128
Employer PRSI	397,144	548,990
Employer Pension costs	785,687	691,840
	<u>4,672,883</u>	<u>6,265,958</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued**4. Judgements and key sources of estimation uncertainty**

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

Impairment of receivables

The Association trades with a large and varied number of entities on credit terms. Some debts due will not be paid through the default of a small number of entities. The Association uses estimates based on historical experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis. If the financial conditions of these receivables were to deteriorate, resulting in an impairment of their ability to make payments, additional allowances may be required. See Note 6 for the carrying amount of trade and other receivables.

Capital Grants Payable

The provision includes amounts for capital grants payable to GAA units projects. All amounts provided for have been ratified by the Financial Management Committee and Coiste Bainistíochta. Contributions to long term capital projects which are in early stages of project development have been provided for on the basis of budgeted funds available. Where performance related conditions are set, expenditure is recognised in line with these.

5. Property, plant and equipment

	National centre of excellence €	Fixtures, fittings and equipment €	Total €
Cost			
At 31 October 2019	12,342,401	6,645,127	18,987,528
Additions in year	284,352	1,121,317	1,405,669
Disposals	-	-	-
At 31 October 2020	<u>12,626,753</u>	<u>7,766,444</u>	<u>20,393,197</u>
Depreciation			
At 31 October 2019	836,579	5,937,474	6,774,053
Disposals	-	-	-
Charge for year	253,443	826,647	1,080,090
At 31 October 2020	<u>1,090,022</u>	<u>6,794,121</u>	<u>7,854,143</u>
Net book value			
At 31 October 2019	<u>11,505,822</u>	<u>707,653</u>	<u>12,213,475</u>
At 31 October 2020	<u>11,536,731</u>	<u>972,323</u>	<u>12,539,054</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued

6. Receivables	2020	2019
	€	€
Receivables and prepayments	25,124,632	9,977,237
Amounts due from GAA units (within one year)	1,786,242	7,878,632
Amounts due from GAA units (after more than one year)	25,326,727	25,697,583
Deposit and Loan scheme receivables	32,940,401	36,471,949
	<u>85,178,002</u>	<u>80,025,401</u>

All trade receivables are due within the Association's normal terms, which is 30 days. Trade receivables are shown net of impairment in respect of doubtful debts.

Amounts advanced to GAA units as part of the Deposit and Loan Scheme at 31 October 2020 is €32,940,401 (2019: €36,471,949). The average repayment term on these loans is nine years. Interest accrues at a rate of 1.9%.

7. Cash and cash equivalents

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

8. Stock

Stock valued at €1,562,313 was held at the year end. This relates to Cúl Camp gear purchased for the camps held in summer 2020. This stock will be used for the Cúl Camps scheduled in 2021.

9. Payables	2020	2019
	€	€
Payables and accruals	22,421,253	4,680,684
GAA payables and accruals	49,611,938	46,552,694
Funds on deposit from GAA units	40,704,651	36,827,448
Term ticket fund (note 10a)	833,999	833,999
Taxes and other liabilities	451,008	293,587
	<u>114,022,849</u>	<u>89,188,412</u>

The repayment terms of trade payables vary between on demand and 90 days. No interest is payable on trade payables.

The terms of the accruals are based on the underlying contracts.

Other amounts included within payables not covered by specific note disclosures are unsecured, interest free and repayable on demand.

Funds are held on deposit for GAA units. Interest accrues at a rate of 1.9% per annum.

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued

10. Payable amounts due after one year	2020	2019
	€	€
Capital grants payable to GAA units (Note 10b)	10,219,016	10,415,598
Term tickets fund (Note 10a)	3,557,006	3,557,006
	<u>13,776,022</u>	<u>13,972,604</u>

Capital and other provisions includes amounts for capital grants payable to GAA units projects. All amounts provided for have been ratified by the Financial Management Committee and Coiste Bainistíochta. Contributions to long term capital projects which are in early stages of project development have been provided for on the basis of budgeted funds available. Where performance related conditions are set, expenditure is recognised in line with these.

	2020	2019
	€	€
(a) Deferred ticket refund		
At 1 November	4,391,005	5,225,004
Transfer to Statement of Income and Retained Earnings	-	(833,999)
	<u>4,391,005</u>	<u>4,391,005</u>
Amounts received during the year	-	-
At 31 October	<u>4,391,005</u>	<u>4,391,005</u>
 (b) Capital grants payable to GAA units		
At 1 November	10,415,598	8,718,351
Additional provision	2,444,211	5,281,490
Payments	(2,640,793)	(3,584,243)
At 31 October	<u>10,219,016</u>	<u>10,415,598</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued**11. Related party transactions**

Ard-Chomhairle, Cumann Lúthcleas Gael controls Páirc an Chrocaigh CTR ("PCT") and Musaem Cumann Lúthchleas Gael CTR ("Musaem"). Transactions between Ard-Chomhairle and PCT resulted in net income to Páirc an Chrocaigh CTR amounting to €567,904 (2019: €1,584,444 to Ard-Chomhairle).

Transactions between Central Council and Musaem resulted in net income to Musaem of €Nil (2019: €150,000) with no balance outstanding at 31 October 2020 (2019: €Nil).

Transactions between Central Council and GAA Comhairle Liathróid Láimhe resulted in net income to GAA Comhairle Liathróid Láimhe amounting to €310,600 (2019: €351,000).

	2020	2019
	€	€
The following balances were outstanding with related parties at the year end:		
Amounts (payable to)/receivable from related parties		
Receivable from /(Payable to) PCT and subsidiaries	(11,234,923)	1,691,290
Funds on deposit from GAA units	(40,704,651)	(36,827,448)
Balances due to GAA units	(49,611,938)	(46,552,694)
Balances due from GAA units	<u>60,053,370</u>	<u>70,048,164</u>

12. Taxation

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

13. Pensions

Cumann Lúthchleas Gael operates both a defined benefit and defined contribution pension arrangements. The defined benefit pension is closed to future accrual. The Assets of the Scheme are held separately from those of the Association, being invested under trust. The Central Council's share of the contributions to the schemes is charged to the Statement of Income and Retained Earnings.

The defined benefit arrangement is a group scheme and provides benefits based on final pensionable pay. A full valuation of the defined benefit arrangement was carried out on 1 January 2019. An updated valuation was carried out on 31 October 2020 by a qualified independent actuary using the Projected Unit Method for valuing the pension liabilities. This involves assessing the amount required at the balance sheet date, based on the assumptions made, to provide for all benefits accrued to that date, allowing for assumed future increases in the accrued benefit to retirement. Such increases were in line with salary increases. In arriving at the valuation rate certain assumptions were made by the actuary. The valuation includes assumptions with regard to the return on various asset classes.

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

Interest rate risk

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

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued

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

Investment risk

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

Inflation risk

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

Mortality risk

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

2020 **2019**

The significant assumptions are summarised in the table below:

Assumptions

Discount rate	0.65%	0.90%
Inflation	1.60%	1.70%
Salary escalation	1.60%	1.70%

The mortality assumptions used were:

Longevity at age 65:		
Male	22.9	22.8
Female	25.1	25.1

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued**13. Pensions - continued**

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

	Valuation 2020 €000	Valuation 2019 €000
Equities	1,634	1,695
Bonds	4,575	3,994
Property	196	182
Alternate assets	131	182
Total fair value of pension scheme assets	<u>6,536</u>	<u>6,053</u>
Present value of retirement benefit obligation	<u>(5,681)</u>	<u>(5,246)</u>
Net retirement benefit surplus	<u>855</u>	<u>807</u>

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

	Valuation 2020 €000	Valuation 2019 €000
Present value of the defined benefit obligation at 1 November	(5,246)	(4,666)
Current service cost	(128)	(116)
Interest expense	(47)	(82)
Losses on settlements	-	(151)
Benefits paid	-	749
<i>Re-measurements</i>		
Experience(loss)/gain on schemes' liabilities	(35)	(179)
Actuarial loss arising from changes in financial assumptions	(225)	(801)
Present value of the defined benefit obligation at 31 October	<u>(5,681)</u>	<u>(5,246)</u>

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

	Valuation 2020 €000	Valuation 2019 €000
Fair value of plan assets at 1 November	6,053	5,694
Expected return on plan assets	56	104
Actuarial gain/(loss) on assets	94	666
Employer contributions	333	338
Benefits paid	-	(749)
Fair value of plan assets at 31 October	<u>6,536</u>	<u>6,053</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued

The expense recognised in the income statement is as follows:	Valuation 2020 €000	Valuation 2019 €000
Defined benefit scheme:		
- Current Service cost	128	116
- Net interest expense	(9)	(22)
- Death in service cost	3	3
- Settlement loss	-	151
Total expense relating to defined benefit plans	122	248

The costs in respect of the defined benefit contribution scheme were €664,000 (2019: €444,000). The total retirement benefit costs of the group for the period amounted to €768,000 (2019: €692,000). The contribution rate in respect of the defined benefit arrangement was 40% of pensionable salaries.

14. Financial instruments

The analysis of the carrying amounts of the financial instruments of Central Council required under section 11 of FRS 102 is as follows:

	2020 €	2019 €
Financial assets that are debt instruments measured at amortised cost		
- Receivables	52,237,601	43,553,452
- Cash and cash equivalents	20,555,326	18,823,830
- Deposit and loan schemes	32,940,401	36,471,949
Financial liabilities measured at amortised cost		
- Payables and accruals	22,421,253	4,680,684
- GAA payables and accruals	49,611,938	46,552,694
- Funds on deposit	40,704,651	36,827,448

15. Commitments**(a) Capital commitments**

At 31 October 2020, capital commitments of nil existed.

(b) Operational and financial commitments

Central Council are party to financing arrangements which are not expected to give rise to a financial outflow.

At 31 October 2020, operational commitments of nil existed.

16. Post balance sheet events

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

17. Approval of financial statements

The financial statements were approved on 11 February 2021.

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

SCHEDULES TO THE FINANCIAL STATEMENTS**Financial Year Ended 31 October 2020**

	2020	2019
	€	€
A Gate receipts		
All-Ireland Football Championship	-	18,204,357
All-Ireland Hurling Championship	-	10,511,389
National Football League	2,006,392	3,515,758
National Hurling League	1,207,578	1,967,836
Other Competitions	461,486	1,038,059
Term Tickets Amortised	-	833,999
	<u>3,675,456</u>	<u>36,071,398</u>
B Commercial revenue		
Media coverage	6,268,513	14,117,316
Sponsorship	2,110,466	4,986,273
Licensing fee	275,908	556,101
Franchising	-	270,000
	<u>8,654,887</u>	<u>19,929,690</u>
C State funding		
Sports Ireland – Youth Field Funding*	2,280,640	2,616,155
Sports Ireland – Resilience Funding*	7,000,000	-
Sports Ireland – Championship Funding*	6,000,000	-
Sports Ireland – Players Eligible Expenses Scheme*	2,849,792	3,000,000
Department of Foreign Affairs – Overseas Projects	368,756	470,000
Grant Consiel EU	27,120	-
Department of Justice, Equality and Law Reform	5,000	-
	<u>18,531,308</u>	<u>6,086,155</u>
* The sponsoring department for these grants is the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. The total funding received under the Resilience fund was €9m with a further €14m as direct 2020 Championship Funding. The balance of these funding amounts will be recognised in the 2021 financial statements reflecting the timing of the 2020 championship.		
D Other income		
Registration fees	-	567,133
Net interest	221,252	301,867
Income from Pairc an Chrócaigh CTR	-	10,500,000
Fines	11,500	2,800
Other income	327,750	409,789
	<u>560,502</u>	<u>11,781,589</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

SCHEDULES TO THE FINANCIAL STATEMENTS
Financial Year Ended 31 October 2020 - continued

	2020 €	2019 €
E Match day costs		
Venue rental	2,665,663	9,716,907
Match officials	178,285	311,024
Venue expenses	32,730	395,781
Ticketing costs	1,129,000	1,384,210
Insurance fund	129,493	337,070
Other	968,145	372,030
	<u>5,103,316</u>	<u>12,517,022</u>
F Competition costs		
Medals and trophies	76,721	139,996
Awards ceremonies and trips	178,508	123,382
	<u>255,229</u>	<u>263,378</u>
G Team costs		
Team expenses	2,498,094	2,509,033
Players mileage	2,677,593	1,233,333
Players nutrition	1,494,520	1,370,008
	<u>6,670,207</u>	<u>5,112,374</u>
H County distributions		
County distributions	<u>6,835,000</u>	<u>6,214,000</u>
Competition distributions		
Allianz Football League	979,277	1,888,968
Allianz Hurling League	668,328	1,047,961
	<u>1,647,605</u>	<u>2,936,929</u>
Commercial distributions		
Royalties	78,318	86,129
Ticketing administration rebate	-	157,610
	<u>78,318</u>	<u>243,739</u>
	<u>8,560,923</u>	<u>9,394,668</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

SCHEDULES TO THE FINANCIAL STATEMENTS
Financial Year Ended 31 October 2020 - continued

	2020 €	2019 €
I Games development		
Deployment of personnel*	2,168,679	3,736,410
Provincial games managers	153,948	239,298
County projects	-	1,596,895
Féiles	17,850	181,405
Cumann na mBunscoil	68,000	68,000
Cúl Camps	112,798	28,725
Educational projects	124,362	107,635
National Games Development Centre	297,943	303,310
Other games development	235,921	825,963
Coaching conference	102,337	114,465
	3,281,838	7,202,106
Hurling development		
Deployment of personnel*	915,658	1,574,358
National and regional projects	167,751	746,914
Hurley and helmet subsidies	-	400,000
	1,083,409	2,721,272
Dublin games development*	663,000	1,230,000
Other development		
International dimension**	1,221,985	2,160,834
Referees development	138,075	230,887
	1,360,060	2,391,721
	6,388,307	13,545,099
* Sport Ireland Grant Assisted		
** Part funded by the Department of Foreign Affairs		
J Organisation development		
Organisational and planning		
Membership programme	64,708	457,946
Officer training programme	120,024	96,050
Intercultural strategy	139,857	21,267
	324,589	575,263
Other programmes		
Healthy Club Programme ***	396,804	182,323
Child Protection Programmes	6,185	33,545
Youth initiatives	-	52,359
	402,989	268,227
Coiste na Gaeilge		
Scór na nÓg and Scór Sinsear	22,418	31,187
Costaisí Cultúrtha	188,401	44,541
	210,819	75,728
	938,398	919,218
*** Part funded by the Health Service Executive		

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

SCHEDULES TO THE FINANCIAL STATEMENTS
Financial Year Ended 31 October 2020 - continued

	2020 €	2019 €
K Player welfare		
Injury scheme	155,355	1,837,794
Initiatives and programmes	1,462,649	3,815,994
Sports Ireland contribution to player welfare (eligible expenses) *	2,849,793	3,000,000
* Sports Ireland Grant assisted	<u>4,467,797</u>	<u>8,653,788</u>
L Administrative costs		
Marketing	662,233	1,803,718
Staff and pension costs	4,257,478	5,272,107
Rent and insurance	76,987	206,489
Depreciation	1,080,090	683,960
Communications	724,278	848,188
IT costs	1,120,032	1,002,390
Professional fees	691,986	466,807
Conferences and travel	500,173	921,041
Office admin and sundry expenses	289,215	139,063
	<u>9,402,472</u>	<u>11,343,763</u>
M Operating grants payable		
Provincial councils grants	<u>640,640</u>	<u>920,923</u>
Related bodies		
Cumann Peil Gael na mBan	54,465	311,912
Cumann Camógaíochta na nGael	70,253	561,912
Cumann Cluichí Corr na hÉireann	30,000	30,000
Comhairle Liathróid Láimhe na hÉireann	310,600	351,000
	<u>465,318</u>	<u>1,254,824</u>
Educational bodies		
Comhairle Iar-bhunscoileanna	150,000	250,000
Comhairle Ard Oideachais	59,000	95,000
Comhairle Coláistí Talmhaíochta	10,000	10,000
	<u>219,000</u>	<u>355,000</u>
Other operating grants		
Museum	-	150,000
Comórtas Peile na Gaeltachta	-	15,000
Inter firms council	10,000	10,000
County administration grants	1,020,234	1,103,263
Club draw	102,613	104,234
Other grants and donations	45,973	152,333
	<u>1,178,820</u>	<u>1,534,830</u>
	<u>2,503,778</u>	<u>4,065,577</u>

Cumann Lúthchleas Gael Central Council Financial Statements for the Year Ended 31 October 2020

SCHEDULES TO THE FINANCIAL STATEMENTS
Financial Year Ended 31 October 2020 - continued

	2020 €	2019 €
N Capital grants		
County infrastructure	2,444,211	4,405,618
Club infrastructure	248,965	3,000,000
Overseas infrastructure	60,000	425,872
Funding expenses	30,416	76,360
	<u>2,783,592</u>	<u>7,907,850</u>





Cumann Lúthchleas Gael

Financial Statements Distribution Tables

for the Year Ended 31 October 2020





Cumann Lúthchleas Gael Financial Statements Distribution Tables For Year Ended 31 October 2020

PAYMENTS TO CLUB COUNTIES AND PROVINCES 2020

	Rent	Basic Distribution	Competition Distribution	Team & Player Expenses	Games Development	Operating Grants	Capital Grants	Total Outlay
	€	€	€	€	€	€	€	€
Ulster		160,000			260,230	15,000		435,230
Connacht	5,000	160,000			100,404	45,000	600,000	910,404
Munster		160,000			183,218	15,000		358,218
Leinster		160,000			174,627	15,000	6,947	356,574
Britain		25,000		11,000				36,000
Antrim	27,142	130,000	38,552	80,880	208,916	30,000	406,582	922,072
Armagh	43,260	130,000	32,527	63,820	77,917	30,000		377,524
Carlow	33,640	130,000	33,707	62,230	55,439	35,000		350,016
Cavan	48,940	130,000	26,856	61,310	54,600	30,000		351,706
Clare	49,998	130,000	55,984	67,280	63,700	30,000		396,962
Cork	67,315	130,000	75,644	97,004	134,200	30,000	1,333,334	1,867,497
Derry	26,705	130,000	35,696	58,310	80,979	30,000		361,690
Donegal	49,601	130,000	59,449	62,220	66,733	30,000	95,000	493,003
Down	42,561	130,000	45,226	84,284	33,542	30,000		365,613
Dublin	28,000	130,000	118,021	86,990	745,695	30,000		1,138,706
Fermanagh	40,173	130,000	28,032	58,310	33,542	30,000	160,877	480,934
Galway	77,206	130,000	117,874	121,732	101,744	30,000		578,557
Kerry	48,481	130,000	105,539	99,966	94,033	30,000		508,019
Kildare	51,575	130,000	49,983	68,980	106,007	30,000		436,545
Kilkenny	31,841	130,000	44,170	79,874	43,420	30,000		359,305
Laois	35,411	130,000	38,847	67,280	70,140	30,000		371,678
Leitrim	26,526	130,000	19,500	53,260	52,576	30,000		311,862
Limerick	61,178	130,000	96,057	70,880	63,700	30,000		451,815

Cumann Lúthchleas Gael Financial Statements Distribution Tables For Year Ended 31 October 2020

PAYMENTS TO CLUB COUNTIES AND PROVINCES 2020

	Rent	Basic Distribution	Competition Distribution	Team & Player Expenses	Games Development	Operating Grants	Capital Grants	Total Outlay
	€	€	€	€	€	€	€	€
London	20,877	130,000	36,135	55,690		30,000		272,702
Longford	23,015	130,000	19,500	61,880	52,048	30,000	45,000	361,443
Louth	42,158	130,000	19,500	56,602	88,324	30,000		366,584
Mayo	37,576	130,000	87,282	61,800	57,032	30,000		403,690
Meath	38,368	130,000	65,551	84,970	104,713	30,000		453,602
Monaghan	63,019	130,000	54,066	71,190	119,036	30,000		467,311
New York		50,000		53,260				103,260
Offaly	40,839	130,000	21,024	53,260	56,780	30,000		331,903
Roscommon	34,678	130,000	32,113	96,480	62,339	30,000		385,610
Sligo	26,328	130,000	30,239	55,470	57,941	30,000		329,978
Tipperary	65,321	130,000	81,690	69,740	78,867	30,000		455,618
Tyrone	31,685	130,000	44,360	76,810	39,292	30,000		352,147
Waterford	49,075	130,000	60,076	88,194	63,700	30,000		421,045
Westmeath	42,082	130,000	35,184	73,130	44,559	30,000		354,955
Wexford	41,241	130,000	70,096	48,715	70,519	30,000		390,571
Wicklow	26,865	130,000	30,500	28,357	80,920	30,000		326,642
Warwickshire		15,000	13,951					28,951
Lancashire		30,000	23,445					53,445
Croke Park	477,506							477,506
Overseas							60,000	60,000
TOTAL	1,855,186	5,050,000	1,746,377	2,391,158	3,781,431	1,085,000	2,707,740	18,616,892

*Club Team Expenses are included in County figures.

Páirc an Chrócaigh CTR and Subsidiary Companies

Annual Report and Consolidated Financial Statements

for the Year Ended 31 October 2020





Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

DIRECTORS AND OTHER INFORMATION**Board of Directors**

Seán Ó hOráin
Tomás Ó Riain
Brian Conroy
Pádraig Ó Céidigh
Thomas Gray
John Murphy
Colin Morgan
Edmond Quinn

Secretary and Registered Office

Peadar Mac Cionnaith
Páirc an Chrócaigh
Baile Átha Cliath 3

Solicitors

Reddy Charlton Solicitors
12 Fitzwilliam Place
Dublin 2

**Bankers**

AIB Bank
Lower Drumcondra Road
Dublin 9



Bank of Ireland
Drumcondra Road
Dublin 9

Auditors

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



Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH

“It was the best of times, it was the worst of times, it was the age of wisdom, it was the age of foolishness, it was the epoch of belief, it was the epoch of incredulity, it was the season of light, it was the season of darkness, it was the spring of hope, it was the winter of despair.”

The memorable opening of a *Tale of Two Cities* captures a year that will be forever tattooed on peoples’ minds as life before pandemic and life after. In February we presented our 2019 results as the best performance in over a decade and barely a month later we went into lockdown as the Black Swan Event, COVID-19, wreaked havoc on our plans and decimated our business model to such an extent that period-on-period comparisons are virtually meaningless.

Despite this, the Management and Directors of Páirc an Chrócaigh CTR and subsidiary companies are sanguine in reporting on what has been the most difficult trading conditions ever experienced by the company.

Consolidated Group turnover at €7.4m for the financial year 2020 was down €40.2m on 2019, a decrease of 84%.

The COVID -19 pandemic was unexpected and has been devastating in its impact. We all witnessed a shutdown in normal activities from March 2020 and the subsequent public health controls that were introduced necessitated everyone adapting to a new, highly restricted way of life.

For sport, the immediate impact was that games were postponed and when they were rescheduled attendances were not permitted so matches were behind closed doors. Further, with our year end on October 31st, the All-Ireland series was effectively played in the 2021 accounting period. Moreover, no attendance meant no ticket income and that impacted on match day rents and amortised income from premium seats and suites was deferred. Indeed, it was not only our match day activity that was thrown into disarray, as social distancing policies also meant that conferences were at first rescheduled and eventually cancelled.

For the first time since the early years of the redevelopment of the stadium, the group slipped into the red. Group losses for the financial year 2020 were €10.2m. This represents a decrease of €12.74m on the retained profits posted in 2019 of €2.54m and significantly this meant that there was no distribution to CLG which in 2019 had been €10.5m.

Naturally, an early concern in collating the accounts was to consider whether it was appropriate to prepare the financial statements on a going concern basis. In making our assessment, in consultation with our auditors, we prepared budgets for FY21 on a pessimistic scenario assuming all games in 2021 will be behind closed doors, that there would be limited meeting and events income and no revenue from concerts. On the positive side we have reduced our cost base substantially and expect positive cash movements from the continued onward sale of the Clonliffe properties. On this analysis, the Directors are comfortable that the accounts should be prepared on a going concern basis. The auditors support this position.

For ease of reference, the companies consolidated in the group accounts are Páirc an Chrócaigh CTR – reporting the main activities of the stadium, Brindare, hospitality activities in the stadium, and our property holding companies, Gambetto, Mercury Investments, Croke Park Motors and companies associated with the acquisition of Clonliffe College, Clonliffe Property Investments Ltd and Drumcondra Property Investments Ltd.

Páirc an Chrócaigh CTR, Brindare and Gambetto are the principal trading units.

For Páirc an Chrócaigh CTR, the operating loss, before interest, distributions and exceptional items for the financial year 2020 was €9.7m compared to 2019 when we recorded a profit of €12.0m

Turnover in the stadium company at €2m for 2020 was a decrease of €27m on 2019 at €29m.

Looking behind these figures and starting with match day rentals we note that regular revenue streams were dramatically affected by moving games from FY20 to FY21 and staging them without supporters.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH - continued

In 2020 Central Council stadium rental decreased by €7.8m or 98%. There were two relevant games in FY'20 in this category with a combined attendance of 31k (AIB Club Finals in January 2020) compared to 20 games in the prior year with a combined attendance of 770k.

It was a similar picture for Leinster Championship matches as stadium rental revenues, in the absence of supporters and with the staging of only two games as opposed to three in 2019, decreased by €682k or 96%.

On a relative scale, income from Allianz League fixtures performed slightly better as some crowds attended and only decreased by 65% to €204k. In total, Croke Park hosted three Allianz League games in January and February 2020, including Dublin v Kerry, which had an attendance exceeding 40k.

Ordinarily our operating headlines are a source of immense pride; this year they are a stark reminder of how bad things were. During the financial year we staged 16 matches, in the same period in 2019 we staged 61. Our total attendance across all activities (matches, museum visitors, conference delegates) in 2020 was 200,000. In 2019 we welcomed, 1,440,000.

In adversity, heroes come to the front. This was particularly true of our operations team who stayed in the wheelhouse throughout the year and ensured that the building operated to the prescribed COVID-19 mitigation protocols as well as keeping the lights on, circulating heat, deep cleaning dressing rooms, and ensuring essential maintenance regimes were delivered. Their work was most visible in the presentation of the pitch. With our championship season moving to the winter and the limitations on grass recovery coupled with the frequency and intensity of matches, the team faced enormous challenges. It is a credit to them that the pitch both presented and played to the highest standards. It's hard to believe but in an eight week spurt we held a total of 12 finals – all televised.

Premium and Seat income reduced by €14.3m to zero. This reflected our accounting policy to only recognise income against matches with attendances. However, from another perspective we were heartened by the positive response of ticket holders to our requests for forbearance. Once we realized the impact of the NPHE guidelines on match day attendances we engaged with our tickets holders to request that they would accept a postponement of their contractual rights and benefits by accepting a contract extension on monies paid to date. There was unequivocal support for our request. Further, during the season many customers renewed their contracts as they came due and we welcomed a number of new customers. The net result was an inflow of funds of circa €5.5m, which improved our cash balances as can be seen in the balance sheet.

As would be expected, health guidelines resulted in a significant reversal in meetings and events activity. Specifically, conference and catering revenues at €4.2m for the 2020 year were down €13.6m on 2019 at €17.8m. This pattern has continued, unabated, into the 2021 year.

Facing such a collapse in our business model, it is credit to our sales team that they responded very creatively. Following the announcement of the March lockdown, within days we proudly welcomed the HSE into the stadium to establish the country's first drive-in testing facility. We continue to operate this facility having relocated to our New Handball Centre where construction finished during the year. With our summer season in abeyance, we were also able to respond positively to an appeal from the Irish Muslim community and opened the doors for the celebration of a socially distanced Eid Al Adha in July. Further, with uncertainties in the regulations for conferences which involve mass gatherings we looked elsewhere and negotiated the

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH - continued

establishment of campus facilities for the Royal College of Surgeons in Ireland and more recently, we secured, through public tender the rental of the Hogan Stand to the National Court Services. In all these innovations it is a credit to our sales team that they could visualise the potential of the building for such disparate activities.

While not forming part of the consolidated figures, I want to mention the Museum team who equally displayed extraordinary ingenuity during the stop/start year. Huge efforts were put into organising events to remember Bloody Sunday on the 100th anniversary – a museum summer school on the theme of Sport, Peace and Reconciliation, a local community oral history project and media events like Sunday Miscellany and the Late Late Show. A new exhibition was opened remembering the victims and their stories, with artefacts on display including a cymbal from the band who were in Croke Park on the day.

Our rental income from our property portfolio generated €2.1m in 2020, in line with 2019, at €2.2m. The key property in this portfolio is the Croke Park Hotel which is leased under a 35-year rental agreement. We recognise that 2020 has been a very tough year for the hotel industry and we are extremely grateful that the Doyle Group honoured their lease commitments during this period.

Our stadium cost base was aggressively managed during the year. Total costs for 2020 at €11.8m were down €5.2m on our 2019 cost base of €17m, a decrease of over 30%. As would be expected, no attendance at matches resulted in a reduction of stadium and administrative costs of €3.4m at €2.8m for 2020 against €6.2m for 2019. Notably, salary costs of €2.1m represent a 19% decrease on the 2019 charge, as our team, in support of the gravity of our predicament, accepted a deferral of wages. As attendances across matches and conferences did not materialise, we were also able to realise savings of over 25% on our utility costs – water, heat and power. Significantly we were successful in keeping our pitch maintenance costs below 2019 levels by limiting the scope of remedial works to short term measures. We were also grateful for the significant contribution from government in direct grants to the Association which percolated to us and in direct payments in the form of the COVID-19 Wage Subsidy Scheme. Throughout the year we made best endeavours to limit the impact on our contribution to local community initiatives and managed to maintain our fund at €105K for the year, in line with 2019 at €120K.

Finally, I would like to draw attention to two exceptional items in the accounts. The sale of lands at Clonliffe College to Hines generated a profit, after tax of €6.3m while elsewhere we transferred 50% ownership of the new National Handball Centre to the local community and recognised this in the accounts as a loss of €5.5m.

In conclusion, on behalf of my management team I would like to express my sincere thanks to our board of directors who have helped us navigate through the very challenging circumstances created by the pandemic. For many of us, the standout moment of the year was the commemoration of the 14, almost forgotten victims of Bloody Sunday, 100 years ago. It was a poignant reminder to us of the importance of remembering those who have gone before us and particularly those who have volunteered, played and attended our games here in Croke Park.

In the coming year I look forward to the safe return of spectators and stewards to Croke Park and to working with my management team to bringing the stadium back to life.

Peadar Mac Cionnaith
Stiúrthóir Staid an Chrócaigh

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

DIRECTORS' REPORT

The directors of Páirc An Chrócaigh CTR ("PCT") submit their report together with the audited financial statements for the year ended 31 October 2020.

Results for the year

The group loss for the year is €10,200,318 (2019: profit of €2,539,759).

Principal activities

The principal activity of the group consists of the administration, management, commercial exploitation and ongoing upkeep and redevelopment of Croke Park Stadium.

Review of the business performance and future developments

The directors report a group loss for the year of €10,200,318 (2019: Profit of €2,539,759). There was no distribution to Ard-Chomhairle in the year (2019: €10,500,000).

Going Concern

Following the outbreak of the COVID-19 pandemic in March 2020, GAA games ceased in line with Government guidelines. Inter-county activity recommenced in October 2020, with no attendances permitted, resulting in minimal rent for matches and no income from corporate facilities. Conferences and events were restricted for much of the year. This resulted in a loss before exceptional items and taxation of €11 million. The loss before exceptional items, taxation and depreciation was €2.8 million.

Cash flow forecasts have been prepared by Management, under a number of scenarios. On the basis that attendances are not permitted at matches during 2021, Management anticipate a financial loss during the year ending 31 October 2021 similar to that arising in the year ended 31 October 2020. This is obviously uncertain, and should attendances be possible, a more favourable outcome is expected. The cash flow projections also reflect expected commitments arising during 2021, including further payments on the Clonliffe College project, taxation payments and loan repayments.

The projections indicate that notwithstanding potential significant losses in 2021 (and other commitments), the company's current cash levels are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 October 2020.

Analysis of revenue

Consolidated group turnover for 2020 was €7.4m (2019: €47.6m), this represents a decrease of 84.4% year on year. The key drivers of this turnover include:

Match Day Stadium Rental of €0.4m, from a combined eight league, championship and other match days (2019: €9.3m from 28 match days). There were no concerts held in the stadium in 2020 whereas the 2019 stadium rental income was supplemented with three summer stadium concert hire dates.

Due to the COVID-19 pandemic, there was no amortisation of premium and suite term ticket revenues in 2020 (2019: €14.3m).

Our "Meetings and Events" and "Catering" divisions delivered a combined turnover of €4.2m. This represents a decrease of 76% on the prior year (2019: €17.8m).

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

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

DIRECTORS' REPORT - continued**Expenditure**

The reduction in activity within the stadium coupled with the implementation of a cost minimisation strategy has led to a 42.7% reduction in the stadium's core cost base on 2019 levels. Costs included under this heading include 'stadium repairs and upkeep', 'ground and pitch maintenance', along with match and event day operational costs.

The primary capital expenditure during 2020 was the acquisition of lands at Clonliffe College at a cost of €6.2m.

Balance sheet

In 2016 the Páirc An Chrócaigh Board of Directors formally ratified an agreement to enter into a partnership arrangement with Dublin City Council to assist with the rejuvenation and redevelopment of the Croke Villas site. This partnership agreement will see Dublin City Council deliver a bank of new social and affordable housing on the former Croke Villas site along with a new enhanced entrance style boulevard approach road to the Cusack Stand side of the stadium.

In return for a staged contribution of €6.4m towards this project, Páirc An Chrócaigh have received a plot of land where the new Handball Centre is situated.

This new community and handball centre will be operated and run under the direct control of a new equal share company, National Handball and Croke Park Community Centre Company Ltd. 50% of this entity is controlled by Cumann Lúthchleas Gael and 50% is controlled by the Irish Handball Council Sports Centre.

In 2019, Páirc An Chrócaigh agreed to purchase 31 acres of land at Clonliffe, Dublin 3 from Saint Laurence O'Toole Diocesan Trust. The purchase will be executed on a phased basis between 2019 and 2022. As of 31st October 2020, five acres have been transferred and payments of €22.47m have been made to the Trust.

In December 2019, Páirc an Chrócaigh contracted to sell 19 acres at Clonliffe College to the international property development company, Hines. As of 31st October 2020, three acres have been sold to Hines.

Directors

The directors of the holding company at the year-end are listed on page 146. The directors all served for the entire financial year.

Directors' interests

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

Principal risks and uncertainties

The directors consider that the following are the principal risk factors that could materially and adversely affect the group's future operating profit and financial position:

Covid-19 risk

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

Operational risk

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

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

DIRECTORS' REPORT - continued*Loss of revenue*

Loss of revenue, customers and key staff are the main risks that could affect the group's financial position.

Economic risk

Economic risk is the risk of direct or indirect losses 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.

Accounting records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Páirc An Chrócaigh, Baile Átha Cliath 3.

Audit committee

The group's ultimate parent and controlling party is Ard-Chomhairle (Central Council). The PCT group falls within the remit of the audit committee of Ard-Chomhairle (Central Council).

Directors' compliance statement

The directors, in accordance with Section 225(2) of the Companies Act 2014, acknowledge that they are responsible for securing the company's compliance with certain obligations specified in that section arising from the Companies Act 2014, and Tax laws ('relevant obligations'). The directors confirm that:

1. a compliance policy statement has been drawn up setting out the company's policies with regard to such compliance;
2. appropriate arrangements or structures that are, in the directors' opinion, designed to secure material compliance with the company's relevant obligations has been put in place, including reliance on the advice of one or more than one person employed by the company or retained by it under a contract for services, being a person who appears to the directors to have the requisite knowledge and experience to advise the company on compliance with its relevant obligations; and
3. a review has been conducted, during the financial year, of the arrangements and structures that have been put in place to secure the company's compliance with its relevant obligations

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

DIRECTORS' REPORT - continued**Disclosure of information to auditors**

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

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

Events since the end of the financial year

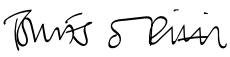
There have been no significant events between the balance sheet date and the date of approval of these financial statements.

Statutory auditors

The statutory auditors, PricewaterhouseCoopers, have indicated their willingness to continue in office, and a resolution that they be reappointed will be proposed at the Annual General Meeting.

On behalf of the board

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

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 profit or loss 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 profit or loss 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:

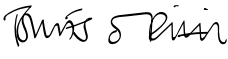
- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

On behalf of the board

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PÁIRC AN CHRÓCAIGH CTR**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS****Opinion**

In our opinion, Páirc an Chrócaigh CTR's group financial statements and company financial statements (the "financial statements"):

- give a true and fair view of the group's and the company's assets, liabilities and financial position as at 31 October 2020 and of the group's loss and cash flows for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (Irish GAAP) (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Irish law); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have audited the financial statements, included within the Annual Report and Consolidated Financial Statements (the "Annual Report"), which comprise:

- the consolidated and company balance sheet as at 31 October 2020;
- the consolidated and company Statement of Income and Retained Earnings for the year then ended;
- the consolidated statement of cash flows for the year then ended;
- the consolidated and company statement of changes in equity for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

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

Independence

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PÁIRC AN CHRÓCAIGH CTR - continued****Reporting on other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

With respect to the Directors' Report, we also considered whether the disclosures required by the Companies Act 2014 have been included.

Based on the responsibilities described above and our work undertaken in the course of the audit, ISAs (Ireland) and the Companies Act 2014 require us to also report certain opinions and matters as described below:

- In our opinion, based on the work undertaken in the course of the audit, the information given in the Directors' Report for the year ended 31 October 2020 is consistent with the financial statements and has been prepared in accordance with the applicable legal requirements.
- Based on our knowledge and understanding of the group and company and their environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT**Responsibilities of the directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement set out on page 154, the directors are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the group's and the company's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the group or the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PÁIRC AN CHRÓCAIGH CTR - continued**

This description forms part of our auditors' report.

Use of this report

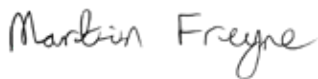
This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with section 391 of the Companies Act 2014 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

OTHER REQUIRED REPORTING**Companies Act 2014 opinions on other matters**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the company financial statements to be readily and properly audited.
- The company balance sheet is in agreement with the accounting records.

OTHER EXCEPTION REPORTING**Directors' remuneration and transactions**

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.



Martin Freyne
for and on behalf of PricewaterhouseCoopers
Chartered Accountants and Statutory Audit Firm
Dublin
12 February 2021

- The maintenance and integrity of the GAA website is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.
- Legislation in the Republic of Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

**CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS
FINANCIAL YEAR ENDED 31 OCTOBER 2020**

	NOTE	2020 €	2019 €
Revenue	4	7,432,432	47,644,071
Cost of sales		<u>(2,952,554)</u>	<u>(13,194,722)</u>
Gross profit		4,479,878	34,449,349
Administration expenses		(7,254,380)	(12,658,654)
Depreciation	10	<u>(8,191,314)</u>	<u>(8,455,676)</u>
Operating (loss) / profit	5	(10,965,816)	13,335,019
Interest receivable and similar income	7	<u>20</u>	<u>-</u>
(Loss) / profit before exceptional items		(10,965,796)	13,335,019
Exceptional items	8	<u>2,879,070</u>	<u>-</u>
(Loss) / profit before Tax		(8,086,726)	13,335,019
Taxation	9	<u>(2,113,592)</u>	<u>(295,260)</u>
(Loss) / profit before grants and distributions		(10,200,318)	13,039,759
Distribution to Ard-Chomhairle		<u>-</u>	<u>(10,500,000)</u>
Retained (loss)/earnings for the year		<u>(10,200,318)</u>	<u>2,539,759</u>
Retained earnings at start of the year		120,124,236	117,584,477
Retained earnings at end of the year		<u>109,923,918</u>	<u>120,124,236</u>

The group had no recognised gains and losses other than its reported profit for the current and prior year. Consequently, a consolidated statement of comprehensive income has not been prepared.

The group has no movement in equity during the current or prior year, except as noted above. Consequently, a consolidated statement of changes in equity has not been prepared.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

**COMPANY STATEMENT OF INCOME AND RETAINED EARNINGS
FINANCIAL YEAR ENDED 31 OCTOBER 2020**

	NOTE	2020 €	2019 €
Revenue			
Rents for matches:			
Central Council		163,159	7,965,612
Leinster Council		25,000	707,233
National Leagues		204,347	578,864
Corporate facilities		18,078	14,323,001
Hire of facilities		852,000	4,291,001
Property rents		686,143	760,060
Advertising space		33,547	264,775
Other income		39,439	109,011
		<u>2,021,713</u>	<u>28,999,557</u>
Expenditure			
Stadium and administration expenses		(2,828,175)	(6,197,667)
Staff costs and security		(2,135,104)	(2,819,006)
Rent and rates		(540,510)	(1,179,722)
Heat, light and power		(716,908)	(960,602)
Insurances		(307,245)	(299,000)
Community funding		(104,752)	(119,176)
Marketing expenses		(72,627)	(97,887)
Depreciation	10	(5,047,690)	(5,337,566)
		<u>(11,753,011)</u>	<u>(17,010,626)</u>
Operating (loss) / profit before interest		(9,731,298)	11,988,931
Interest receivable and similar income		588,770	588,750
Impairment of intercompany receivables		(74,491)	(17,503)
(Loss) / profit before exceptional item		(9,217,019)	12,560,178
Exceptional items	8	(5,509,979)	-
(Loss) / profit before distribution and grants		(14,726,998)	12,560,178
Distribution to Ard-Chomhairle		-	(10,500,000)
Retained (loss) / earnings for the year		<u>(14,726,998)</u>	<u>2,060,178</u>
Retained earnings at start of the year		<u>111,497,336</u>	<u>109,437,158</u>
Retained earnings at end of the year		<u>96,770,338</u>	<u>111,497,336</u>

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

**CONSOLIDATED BALANCE SHEET
AS AT 31 OCTOBER 2020**

	NOTE	2020 €	2019 €
Non-current assets			
Property, plant and equipment	10	121,864,944	130,786,886
Investment in joint venture	11	5,509,979	-
Financial assets	12	2	2
		<u>127,374,925</u>	<u>130,786,888</u>
Current assets			
Receivables	13	20,330,288	43,314,198
Inventory	14	709,108	945,938
Cash and cash equivalents	18	33,031,899	17,877,841
		<u>54,071,295</u>	<u>62,137,977</u>
Current liabilities			
Payables - amounts falling due within one year	15	<u>(36,023,047)</u>	<u>(33,639,749)</u>
Net current assets		<u>18,048,248</u>	<u>28,498,228</u>
Total assets less current liabilities		145,423,173	159,285,116
Payables - amounts falling due after one year	16	<u>(35,499,255)</u>	<u>(39,160,880)</u>
Net assets		<u>109,923,918</u>	<u>120,124,236</u>
Represented by:			
Retained earnings		<u>109,923,918</u>	<u>120,124,236</u>
Equity shareholders' funds		<u>109,923,918</u>	<u>120,124,236</u>

On behalf of the board

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

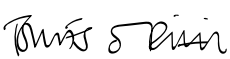
Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

**COMPANY BALANCE SHEET
AS AT 31 OCTOBER 2020**

	NOTE	2020 €	2019 €
Non-current assets			
Property, plant and equipment	10	85,504,043	97,255,011
Investment in joint venture	11	5,509,979	-
Financial assets	12	330,854	330,852
		<u>91,344,876</u>	<u>97,585,863</u>
Current assets			
Receivables	13	45,943,490	49,648,816
Cash and cash equivalents	18	11,432,463	14,196,334
		<u>57,375,953</u>	<u>63,845,150</u>
Current liabilities			
Payables - amounts falling due within one year	15	<u>(29,451,236)</u>	<u>(24,772,797)</u>
Net current assets		<u>27,924,717</u>	<u>39,072,353</u>
Total assets less current liabilities		119,269,593	136,658,216
Payables - amounts falling due after one year	16	<u>(22,499,255)</u>	<u>(25,160,880)</u>
Net assets		<u>96,770,338</u>	<u>111,497,336</u>
Represented by:			
Retained earnings		<u>96,770,338</u>	<u>111,497,336</u>
Equity shareholders' funds		<u>96,770,338</u>	<u>111,497,336</u>

On behalf of the board

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

**CONSOLIDATED STATEMENT OF CASH FLOWS
FINANCIAL YEAR ENDED 31 OCTOBER 2020**

	NOTE	2020 €	2019 €
Cash flows from operating activities			
Retained (losses)/earnings for the year		(10,200,318)	2,539,759
Adjustments for:			
Investment in joint venture		5,509,979	-
Depreciation of property, plant and equipment		8,191,314	8,455,676
Interest receivable		(20)	-
Taxation charge		2,113,592	295,260
Tax paid		(95,527)	(215,157)
Decrease / (Increase) in receivables		22,983,910	(22,233,365)
Decrease / (Increase) in Inventory		236,830	(945,938)
(Decrease) / Increase in payables		(2,296,391)	4,157,676
		<u>26,443,369</u>	<u>(7,946,089)</u>
Cash flows from investing activities			
Payments for property, plant and equipment		<u>(10,289,331)</u>	<u>(9,250,773)</u>
Cash flows from financing activities			
Loan drawdown		-	15,000,000
Loan repayment		(1,000,000)	-
Interest received		20	-
		<u>(999,980)</u>	<u>15,000,000</u>
Net increase / (decrease) in cash and cash equivalents		<u>15,154,058</u>	<u>(2,196,862)</u>
Cash and cash equivalents at beginning of year		<u>17,877,841</u>	<u>20,074,703</u>
Cash and cash equivalents at end of year	18	<u>33,031,899</u>	<u>17,877,841</u>

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS**1. General information**

These financial statements comprising the Consolidated Statement of Income and Retained Earnings, the Consolidated and Company Balance Sheet, the Consolidated Statement of Cash Flows and the related notes constitute the consolidated financial statements of PCT for the financial year ended 31 October 2020.

PCT is a company limited by guarantee incorporated in the Republic of Ireland. The Registered Office is Páirc an Chrócaigh, Baile Átha Cliath 3, which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report.

Statement of compliance

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014. The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Currency

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

2. Accounting policies

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

Basis of preparation

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

Going Concern

Following the outbreak of the COVID-19 pandemic in March 2020, GAA games ceased in line with Government guidelines. Inter-county activity recommenced in October 2020, with no attendances permitted, resulting in minimal rent for matches and no income from corporate facilities. Conferences and events were restricted for much of the year. This resulted in a loss before exceptional items and taxation of €11 million. The loss before exceptional items, taxation and depreciation was €2.8 million.

Cash flow forecasts have been prepared by Management, under a number of scenarios. On the basis that attendances are not permitted at matches during 2021, Management anticipate a financial loss during the year ending 31 October 2021 similar to that arising in the year ended 31 October 2020. This is obviously uncertain, and should attendances be possible, a more favourable outcome is expected. The cash flow projections also reflect expected commitments arising during 2021, including further payments on the Clonliffe College project, taxation payments and loan repayments.

The projections indicate that notwithstanding potential significant losses in 2021 (and other commitments), the company's current cash levels are sufficient to allow it to meet its obligations over the next 12 months, from the date of approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 October 2020.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued**Disclosure exemptions for qualifying entities under FRS 102**

FRS 102 allows a qualifying entity certain disclosure exemptions. The group is a wholly owned subsidiary of Ard-Chomhairle (Central Council). As the group is part of this consolidation, the company is a qualifying entity and has taken advantage of the below available disclosure exemptions for qualifying entities:

- (i) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.

The exemption contained within Sections 33.7 and 33.11 of FRS 102 has been availed of in the preparation of these financial statements.

Basis of consolidation

The consolidated financial statements include the financial statements of the company and its subsidiaries consolidated on the acquisition basis.

Revenue

Revenue is measured at the fair value of the consideration received or receivable and represents the amount receivable for goods supplied or services rendered and rental income net of discounts or transaction costs allowed by the Group and net of value added taxes.

Rental income is recognised on an accruals basis and recognised in the Statement of Income and Retained Earnings in line with underlying contracts.

Government grants

Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the Statement of Income and Retained Earnings over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the Statement of Income and Retained Earnings as the related expenditure is incurred.

Exceptional items

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

Property, plant and equipment

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

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

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued

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

Land	nil
Buildings	2.5 - 3%
Equipment	20%
Machinery, fixtures and fittings	10 - 20%
Leasehold Improvements	over the term of the lease

Assets in the Course of Construction

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

Impairments of assets, other than financial instruments

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

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

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

Borrowing Costs

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those qualifying assets, until such a time as the qualifying assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in profit or loss in the financial year in which they are incurred.

Financial assets

Investments in subsidiaries are carried at cost less provisions for impairment in value.

Joint ventures

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

NOTES TO THE FINANCIAL STATEMENTS - Continued

Financial instruments

Cash and cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

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

Other financial liabilities

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

Deferred term ticket revenues and corporate facilities

Advance sales of term tickets and corporate packages are initially recognised in the balance sheet as deferred revenue.

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

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts are recognised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being recognised as a liability. The interest element of the finance lease rentals are charged to the Statement of Income and Retained Earnings over the period of the lease and represent a constant periodic rate of interest on the balance of capital repayments outstanding.

Operating lease rentals are charged to the Statement of Income and Retained Earnings on a straight-line basis over the lease term.

Foreign currencies

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

Retirement benefit obligations

The group operates a defined contribution pension arrangement.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued**Taxation**

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

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 year end date was €121,864,944 (2019: €130,786,886).

4. Turnover - Group	2020	2019
	€	€
Rent for Matches	392,506	9,251,709
Corporate Facilities	18,078	14,323,001
Conference & Catering Services	4,229,162	17,831,620
Hire of Facilities	24,000	2,363,001
Property Rents	2,044,288	2,192,051
Advertising & Preferred Suppliers	684,959	1,573,678
Other Income	39,439	109,011
	<u>7,432,432</u>	<u>47,644,071</u>

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued

5. Operating (loss)/profit	2020	2019
	€	€

The operating (loss)/profit has been arrived at after charging:

Directors' remuneration	-	-
Depreciation	8,191,314	8,455,676
Auditors remuneration – company statutory audit services	20,000	30,000
Auditors remuneration – group statutory audit services	56,000	78,000
Auditors remuneration – group tax compliance services	19,400	17,400
Auditors remuneration – group tax consultancy services	24,000	6,000
	<u>24,000</u>	<u>6,000</u>

6. Employees and remuneration - Group	2020	2019
	No.	No.

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

Maintenance & Grounds staff	9	9
Marketing and administration	29	29
Management	4	4
	<u>42</u>	<u>42</u>

	2020	2019
	€	€
Wages and salaries	1,739,235	2,215,002
Employer PRSI	186,806	258,363
Retirement benefit costs	166,923	155,997
	<u>2,092,964</u>	<u>2,629,362</u>

All the amounts stated above were treated as an expense of the group in the financial year.

No amount was capitalised into assets.

7. Net interest receivable and similar income - Group	2020	2019
	€	€

Interest receivable	20	-
Total interest receivable and similar income	<u>20</u>	<u>-</u>

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued

8. Exceptional items	2020	2019
	€	€

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

(a) Profit on land dealing	8,389,049	-
(b) Establishment of joint venture	(5,509,979)	-
	2,879,070	-
(c) Exceptional tax charge	(2,097,262)	-

(a) The profit on land dealing arises on the disposal of certain lands at Clonliffe College of €9,039,049, and a related reduction in the carrying value of work in progress of €650,000.

(b) The establishment of a joint venture represents the transfer of the group's interest of €11,019,958 in the National Handball Arena, to National Handball and Croke Park Community Centre CLG, an entity which is jointly controlled by the group and by the Irish Handball Council Sports Centre.

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

9. Taxation - Group	2020	2019
	€	€

(a) Analysis of charge in the year

Current tax:

Irish corporation tax	2,272,720	290,459
(Over)/Under provision in prior years	(159,128)	4,801
Total current tax charge	2,113,592	295,260

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued**9. Taxation - Group - continued****(b) Factors affecting current tax charge**

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:

	2020	2019
	€	€
(Loss)/profit before taxation	(8,086,726)	13,335,018
(Loss)/profit by 12.5% (2019:12.5%)	(1,010,841)	1,666,877
<i>Effects of</i>		
Differences between capital allowances and depreciation		
Additional tax arising on profits chargeable at 25%	145,117	95,874
Expenses not deductible	1,136,251	95,230
Tax effect of non-taxable income/non relieved losses	2,272	2,500
Loss Relief	1,840,875	(1,570,022)
(Over)/Under provision in prior years	159,046	-
Tax on results for the year (note 9a)	(159,128)	4,801
	<u>2,113,592</u>	<u>295,260</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.

10. Property, plant and equipment	Land and Buildings	Equipment	Fixtures and Fittings	Total
	€	€	€	€
Cost - Group:				
At 1 November 2019	188,236,110	23,797,713	50,084,969	262,118,792
Additions in year	9,748,641	196,386	344,304	10,289,331
Transfer to joint venture	(11,019,959)	-	-	(11,019,959)
At 31 October 2020	<u>186,964,792</u>	<u>23,994,099</u>	<u>50,429,273</u>	<u>261,388,164</u>
Depreciation				
At 1 November 2019	67,468,556	17,273,974	46,589,376	131,331,906
Charge for year	4,519,575	2,329,257	1,342,482	8,191,314
At 31 October 2020	<u>71,988,131</u>	<u>19,603,231</u>	<u>47,931,858</u>	<u>139,523,220</u>
Net book value				
At 1 November 2019	120,767,554	6,523,739	3,495,593	130,786,886
At 31 October 2020	<u>114,976,661</u>	<u>4,390,868</u>	<u>2,497,415</u>	<u>121,864,944</u>

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued

	Land and Buildings €	Machinery, Fixtures and Fittings €	Total €
Cost - Company:			
At 1 November 2019	155,511,032	50,084,969	205,596,001
Additions in year	3,972,378	344,303	4,316,681
Transfer to joint venture	(11,019,959)	-	(11,019,959)
At 31 October 2020	<u>148,463,451</u>	<u>50,429,272</u>	<u>198,892,723</u>
Depreciation			
At 1 November 2019	61,751,614	46,589,376	108,340,990
Charge for year	3,705,208	1,342,482	5,047,690
At 31 October 2020	<u>65,456,822</u>	<u>47,931,858</u>	<u>113,388,680</u>
Net book value			
At 1 November 2019	<u>93,759,418</u>	<u>3,495,593</u>	<u>97,255,011</u>
At 31 October 2020	<u>83,006,629</u>	<u>2,497,414</u>	<u>85,504,043</u>

11. Joint Venture

The carrying value of the group's investment in a joint venture, the National Handball and Croke Park Community Centre CLG, was as follows:

	2020 €	2019 €
At beginning of year	-	-
Transfer of property	11,019,958	-
Element attributable to joint venture partner	(5,509,979)	-
At end of year	<u>5,509,979</u>	<u>-</u>

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued

12. Financial assets	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Shares in:				
Gambetto Limited	2	-	2	-
Lauris Limited	2	-	2	-
Brindare Limited	2	-	2	-
Croke Park Motors Limited	330,841	-	330,841	-
Le Chéile Promotions Limited	2	2	2	2
Mercury Investments Limited	3	-	3	-
Clonliffe Property Investment Ltd	2	-	-	-
	<u>330,854</u>	<u>2</u>	<u>330,852</u>	<u>2</u>

All of the above subsidiaries are 100% owned by the parent company.

Le Chéile Promotions Limited is 100% owned by the parent company and has net assets of €63,534 at 31 October 2020. The operational and financial policies are controlled by Cumann Lúthchleas Gael and as such the results for Le Chéile Promotions Limited have not been consolidated.

13. Receivables	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Trade receivables and prepayments	7,291,329	7,787,139	16,069,129	18,939,470
Other Debtors	-	300	1,000,000	22,470,471
VAT	-	127,243	-	104,410
Other taxes	-	-	-	7,474
Related party balances	38,652,161	12,415,606	32,579,687	1,792,373
	<u>45,943,490</u>	<u>20,330,288</u>	<u>49,648,816</u>	<u>43,314,198</u>

All receivables are due within one year. All trade receivables are due within the group's normal terms, which vary between on demand and ninety days. Trade receivables are shown net of impairment in respect of doubtful debts. Related party balances are repayable on demand.

14. Inventory	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Work in Progress	-	709,108	-	945,938

Work in Progress represents interest costs capitalised of €205,936 and other costs of €503,172 relating to the acquisition of property in Clonliffe, Drumcondra, Dublin 3. The capitalisation rate used was 1.7%.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued

15. Payables – amounts due within one year	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Trade payables and accruals	13,698,730	15,279,104	3,064,866	7,239,664
Deferred income	15,533,833	17,586,872	19,686,750	23,352,940
Related party balances	79,596	-	1,945,104	1,865,509
Bank Loans (See Note 16)	-	1,000,000	-	1,000,000
Taxes	139,077	2,157,071	76,077	181,636
	<u>29,451,236</u>	<u>36,023,047</u>	<u>24,772,797</u>	<u>33,639,749</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 €11.7m owed to premium and suite customers in relation to compensation for the pandemic disruption to the 2020 event calendar.

(a) Other creditors including tax and social insurance comprise:	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Corporation tax	-	2,017,994	-	105,559
PAYE	58,364	58,364	38,143	38,143
PRSI	27,736	27,736	30,642	30,642
Other taxation	52,977	52,977	7,292	7,292
	<u>139,077</u>	<u>2,157,071</u>	<u>76,077</u>	<u>181,636</u>

16. Payables - amounts due after one year	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Deferred term ticket revenue	22,499,255	22,499,255	25,160,880	25,160,880
Bank Loans	-	13,000,000	-	14,000,000
	<u>22,499,255</u>	<u>35,499,255</u>	<u>25,160,880</u>	<u>39,160,880</u>

Repayments of €1 million will arise on the bank loans during the year ending 31 October 2021 with the remaining balance being repayable during the year ending 31 October 2022. The bank loans are secured by a debenture from Gambetto 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.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued

17. Deferred term ticket revenue	2020 Company €	2020 Group €	2019 Company €	2019 Group €
At beginning of year	38,847,630	38,847,630	42,031,517	42,031,517
Subscriptions during year	5,438,270	5,438,270	10,510,805	10,510,805
	<u>44,285,900</u>	<u>44,285,900</u>	<u>52,542,322</u>	<u>52,542,322</u>
Transfer to Statement of Income and Retained Earnings	20,400	20,400	(13,694,692)	(13,694,692)
Covid Credit	(12,273,212)	(12,273,212)	-	-
At end of year	<u>32,033,088</u>	<u>32,033,088</u>	<u>38,847,630</u>	<u>38,847,630</u>
Shown within:				
Amounts due within one year	9,533,833	9,533,833	13,686,750	13,686,750
Amounts due after one year	22,499,255	22,499,255	25,160,880	25,160,880
	<u>32,033,088</u>	<u>32,033,088</u>	<u>38,847,630</u>	<u>38,847,630</u>
18. Cash and cash equivalents	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Cash in bank and on hand	<u>11,432,463</u>	<u>33,031,899</u>	<u>14,196,334</u>	<u>17,877,841</u>

19. Ultimate controlling party

The group's ultimate parent and controlling party is Ard-Chomhairle (Central Council), which is the largest group to consolidate these financial statements. Copies of Ard-Chomhairle's consolidated financial statements can be obtained from Páirc an Chrócaigh, Baile Átha Cliath 3.

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued**20. Related party transactions**

Transactions between PCT and Ard-Chomhairle resulted in a net income to PCT amounting to €567,904 (2019: net expense: €1,584,444). PCT and Ard-Chomhairle are subject to common control.

PCT group and Musaem Chumann Lúthchleas Gael CTR are related by way of common directors. PCT provided net funding of €76,547 (2019: €82,978) to Musaem Chumann Lúthchleas Gael CTR during the year.

The group has availed of the exemption contained within Section 33.11 of FRS 102 in respect of disclosure of transactions with entities within the PCT group.

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

Amounts (payable to)/receivable from related parties	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Ard-Chomhairle	6,104,969	11,234,923	(1,865,509)	(1,691,290)
Other Páirc an Chrócaigh Subsidiaries	32,002,958	-	31,920,984	-
Musaem CLG CTR	464,638	1,175,683	388,091	1,328,829
Le Chéile Promotions Ltd.	-	5,000	191,017	289,325
	<u>38,572,565</u>	<u>12,415,606</u>	<u>30,634,583</u>	<u>(73,136)</u>

No distribution has been paid to Central Council in relation to the year ended 31 October 2020 (2019: €10,500,000).

21. Commitments**(a) Capital commitments**

At 31 October 2020, capital commitments of €72.7m existed in relation to the purchase of 26 acres at Clonliffe College, Dublin 3.

Capital commitments of €3.2m existed in relation to a contract entered into with Dublin City Council regarding the development of community lands and facilities on the Croke Villas site. This site is adjacent to the Cusack Stand side of the stadium. The payment of the committed amount is subject to certain terms and conditions.

(b) Operational commitments

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

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued**22. Contingent Liabilities**

The company is party to a loan agreement with Bank of Ireland, Cork County Board and Páirc Uí Chaoimh CTR, regarding the financing of the redevelopment of Páirc Uí Chaoimh Stadium, Cork. A liability to Bank of Ireland of €21.560m (2019: €22.918m) has been recognised by Cork County Board as at 31 October 2020. The borrowings are secured by a negative pledge in respect of all the assets of Cork County Board and Páirc Uí Chaoimh CTR and an assignment of grant funding. The directors do not anticipate that any loss will be incurred by Páirc an Chrócaigh CTR as a result of this loan agreement.

23. 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:

	2020 Company €	2020 Group €	2019 Company €	2019 Group €
Financial assets that are equity instruments measured at cost less impairment				
Investment in subsidiaries	330,854	2	330,852	2
Financial assets that are debt instruments measured at amortised cost				
Trade receivables and prepayments	7,291,329	7,787,139	16,069,129	18,939,470
Other Debtors	-	300	1,000,000	22,470,471
Related party receivables	38,652,161	12,415,606	32,579,687	1,792,373
Cash and cash equivalents	11,432,463	33,031,899	14,196,334	17,877,841
Financial liabilities measured at amortised cost				
Trade payables and accruals	13,698,730	15,279,104	3,064,866	7,239,664
Bank loans	-	14,000,000	-	15,000,000
Related party payables	79,596	-	1,945,104	1,865,509

Páirc an Chrócaigh CTR and Subsidiary Companies Financial Statements For Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - Continued

24. 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.

25. Approval of financial statements

The financial statements were approved on 11th February 2021.

Cumann Lúthchleas Gael Insurance Fund

Annual Report and Financial Statements

for the Year Ended 31 October 2020





Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

COMMITTEE AND OTHER INFORMATION

National Insurance and Risk Management Committee

Micheál Ó Donnchú	(Cathaoirleach)
Seán de Brún	(Comhairle Laighean)
Seán Ó Braonáin	(Comhairle na Mumhan)
Adrian Ó h-Aiseada	(Comhairle Chonnacht)
Briain Ó Mealláin	(Comhairle Uladh)
Aodh Ó Raghallaigh	
Maitiú Ó hÚbáin	
Hilda Ní Breasláin	
Colm Ó Mearaigh	
PS Ó Miachain	
Conchúir Ó Tormaigh	
Máire Ní Mhaoilchiaráin	
Gearóid Maoilriain	(CLG)
Sinéad Ní Chonsleibhe	(CLG)
Ciara Ní Chléirigh	(CLG)

Insurance Brokers

Marsh Ireland
Adelaide Road
Dublin 2



Loss Adjustors

Allianz
Allianz House
Elm Park
Dublin 4



Bankers

AIB Bank
Lower Drumcondra Road
Dublin 9



Auditors

PricewaterhouseCoopers
Chartered Accountants and Statutory Auditors
One Spencer Dock
North Wall Quay
Dublin



Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

PRINCIPAL ACTIVITIES

Cumann Lúthchleas Gael Insurance Fund is a separately administered fund established to provide unified, appropriate and cost-effective insurance covers for all units of the Association based in Ireland. The fund procures and bears the cost of all necessary insurances on an annual basis and collects premium incomes from all units in order to defray these costs.

The fund is operated under the auspices of Ard-Chomhairle but the accounts are maintained and audited separately in order to facilitate transparency and performance evaluation.

Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CUMANN LÚTHCHLEAS GAEL INSURANCE FUND****REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS****Opinion**

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

- give a true and fair view of the fund's assets, liabilities and financial position as at 31 October 2020 and of its surplus for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

We have audited the Annual Report and Financial Statements, which comprise:

- the balance sheet as at 31 October 2020;
- the Statement of Income and Retained Earnings for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

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

Independence

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- managements' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- management have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

REPORTING ON OTHER INFORMATION

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

Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
CUMANN LÚTHCHLEAS GAEL INSURANCE FUND**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT***Responsibilities of the management for the financial statements***

As explained more fully in the Statement of Management Responsibilities set out on page 182, the management are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The management are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management are responsible for assessing the fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the fund or to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

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



PricewaterhouseCoopers
Chartered Accountants
Dublin
12 February 2021

Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

STATEMENT OF INCOME AND RETAINED EARNINGS FINANCIAL YEAR ENDED 31 OCTOBER 2020

	2020	2019
	€	€
Income		
Premium income	5,906,834	5,997,868
Gates receipts levy	129,493	337,070
Investment income	94,957	93,129
	<u>6,131,284</u>	<u>6,428,067</u>
Expenditure		
Insurance premiums	(5,791,117)	(6,071,580)
Claims and expenses	(293,064)	(360,600)
	<u>(6,084,181)</u>	<u>(6,432,180)</u>
Surplus / (Deficit) for the year	47,103	(4,113)
Retained earnings at start of the year	<u>793,314</u>	<u>797,427</u>
Retained earnings at end of the year	<u>840,417</u>	<u>793,314</u>

The fund had no recognised gains and losses other than its reported profit for the current and prior year. Consequently, a statement of comprehensive income has not been prepared.

The fund has no movement in reserves during the current or prior year, except as noted above. Consequently, a statement of changes in reserves has not been prepared.

Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

BALANCE SHEET
as at 31 October 2020

	NOTE	2020 €	2019 €
Current assets			
Receivables	5	<u>10,118,105</u>	<u>10,399,583</u>
Liabilities			
Claims and expenses		(9,142,585)	(9,482,766)
Other payables		<u>(135,103)</u>	<u>(123,503)</u>
		<u>(9,277,688)</u>	<u>(9,606,269)</u>
Net assets		<u>840,417</u>	<u>793,314</u>
Represented by:			
Retained earnings		<u>840,417</u>	<u>793,314</u>

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS**1. Aims and objectives**

The objective of the fund is to provide insurance cover to units of Cumann Lúthchleas Gael. The risks covered are employer's liability and public liability. The fund also facilitates the collection and payment of premiums in respect of a group property insurance policy.

2. Accounting policies**Basis of preparation**

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

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

Statement of compliance

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

Disclosure exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. The Fund is a qualifying entity and has taken advantage of the below available disclosure exemptions for qualifying entities:

- i) Exemption from the requirements of Section 7 of FRS 102 and Section 3 paragraph 3.17(d) of FRS 102 to present a statement of cash flows.
- ii) Exemption from the financial instrument disclosure requirements of Section 11 paragraphs 11.39 to 11.48A and Section 12 paragraphs 12.26 to 12.29A of FRS 102 providing the equivalent disclosures are included in the consolidated financial statements of the group in which the entity is consolidated.
- iii) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.

Reporting currency

The financial statements are stated in Euro (€).

Contributions

Contributions from units of Cumann Lúthchleas Gael are determined by Coiste Bainistíochta and are reflected in the financial statements on an accruals basis. The contribution from Allianz leagues and All-Ireland football and hurling qualifier series are allocations from gate receipts.

Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued**2. Accounting policies - continued****Claims and expenses**

Claims settled during the year and related expenses in addition to a provision for outstanding claims are reflected in the Statement of Income and Retained Earnings.

Funds on deposit and interest

Funds on deposit are made up of an amount on deposit with Central Council. Funds with third parties are held by Central Council and interest is apportioned to the Insurance Fund based on the intercompany balance and the average rate of return of the market. Transactions denominated in foreign currencies are recorded at actual exchange rates at the date of the transaction. The monetary assets and liabilities denominated in foreign currencies are reported at the rates of exchange ruling at the year end. The resulting differences are dealt with in the Statement of Income and Retained Earnings.

Provision for outstanding claims

Provision is made in accordance with reserve valuation of claims made as determined by scheme administrators, or to the limit of the Association's liability where claims in excess of the limit are underwritten by insurers.

Critical accounting estimates and judgements

Preparation of the financial statements requires management to make certain estimates and assumptions that affect the reported profits, assets and liabilities. Assumptions include, but are not limited to, the following areas:

Provision for claims and expenses:

A provision is recognised in the balance sheet when the Fund has a present legal or constructive obligation.

3. Taxation

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

4. Surplus / (Deficit) for period

	2020	2019
	€	€
The surplus / (deficit) has been arrived at		
Auditors' remuneration	5,000	8,000

Cumann Lúthchleas Gael Insurance Fund Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued

5. Receivables	2020	2019
	€	€
Intercompany receivable from Ard-Chomhairle	5,071,040	5,288,205
Funds on deposit in Ard-Chomhairle	5,047,065	4,952,107
Other receivables	-	159,271
	<u>10,118,105</u>	<u>10,399,583</u>

6. Approval of financial statements

The financial statements were approved on 11 February 2021

Cumann Lúthchleas Gael Injury Benefit Fund

Annual Report and Financial Statements

for the Year Ended 31 October 2020





Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

PRINCIPAL ACTIVITIES

Cumann Lúthchleas Gael Injury Benefit Fund is entirely self-funded and was established for the purpose of assisting members in respect of otherwise unrecoverable expenses incurred following accidental injury sustained in the course of playing and/or participating in official supervised training for Gaelic Games.

The fund is not insurance. Its income is solely derived from within the Association, in the form of team subscriptions paid by member units and levies collected from gate receipts of the four provincial councils and Ard-Chomhairle matches.

These monies are made available to qualifying members to partly defray otherwise unrecoverable expenses via an approved scale of benefits and a formal claims approval process which is independently administered. The fund is operated under the auspices of Ard-Chomhairle but the accounts are maintained and audited separately in order to facilitate transparency and performance evaluation.

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

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

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL INJURY BENEFIT FUND**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS****Opinion**

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

- give a true and fair view of the fund's assets, liabilities and financial position as at 31 October 2020 and of its deficit for the year then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council of the UK, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland").

We have audited the financial statements, included within the Annual Report and Financial Statements, which comprise:

- the balance sheet as at 31 October 2020;
- the Statement of Income and Retained Earnings for the year then ended; and
- the notes to the financial statements, which include a description of the significant accounting policies.

Basis for opinion

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

Independence

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- managements' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- management have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the fund's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

REPORTING ON OTHER INFORMATION

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

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report based on these responsibilities.

RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS AND THE AUDIT**Responsibilities of the management for the financial statements**

As explained more fully in the Statement of Management Responsibilities set out on page 193, the management are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view.

The management are also responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management are responsible for assessing the fund's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the fund or to cease operations or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

https://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf

This description forms part of our auditors' report.

Use of this report

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



PricewaterhouseCoopers
Chartered Accountants
Dublin
12 February 2021

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

**STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 OCTOBER 2020**

	2020	2019
	€	€
Income		
Team contributions	5,136,310	6,207,487
Gate receipts levy	182,482	2,541,324
Interest income	86,482	84,817
	<u>5,405,274</u>	<u>8,833,628</u>
Expenditure		
Claims and expenses	(6,055,448)	(8,110,719)
Administration fees	(284,167)	(360,000)
Contribution to Injury Benefit Fund – Britain	-	(35,235)
	<u>(6,339,615)</u>	<u>(8,505,954)</u>
(Deficit)/ Surplus for the year	(934,341)	327,674
Retained earnings at start of the year	<u>6,336,576</u>	<u>6,008,901</u>
Retained earnings at end of the year	<u>5,402,235</u>	<u>6,336,576</u>

The fund had no recognised gains and losses other than its reported profit for the current and prior year. Consequently, a statement of comprehensive income has not been prepared.

The fund has no movement in reserves during the current or prior year, except as noted above. Consequently, a statement of changes in reserves has not been prepared.

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

BALANCE SHEET
as at 31 October 2020

	NOTE	2020 €	2019 €
Current assets			
Receivables	7	<u>27,713,742</u>	<u>27,410,184</u>
Liabilities			
Claims and expenses		(17,339,830)	(17,160,114)
Injury Benefit Fund - Britain		(1,544,190)	(1,521,158)
Other payables		<u>(3,427,487)</u>	<u>(2,392,336)</u>
		<u>(22,311,507)</u>	<u>(21,073,608)</u>
Net assets		<u>5,402,235</u>	<u>6,336,576</u>
Represented by:			
Retained earnings		<u>5,402,235</u>	<u>6,336,576</u>

Uachtarán: 
Seán Ó hÓráin

Ard-Stiúrthóir: 
Tomás Ó Riain

Date: 11 February 2021

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS**1. Aims and objectives**

The objective of the fund is to provide benefits to players on teams registered with the fund who incur accidental injury while playing Hurling, Gaelic Football, Handball or Rounders in the course of an official game or training session. The fund's income is derived wholly from team contributions and a proportion of gate receipts and investment income.

2. Operation of fund

Claims on the fund are processed by an independent claims handler DWF who are engaged as fund administrators and are responsible for the operation of the fund. Benefits paid and expenses incurred are reimbursed from the fund.

3. Accounting policies**Basis of preparation**

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

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

Statement of compliance

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

Disclosure exemptions for qualifying entities under FRS 102

FRS 102 allows a qualifying entity certain disclosure exemptions. The Fund is a qualifying entity and has taken advantage of the below available disclosure exemptions for qualifying entities:

- i) Exemption from the requirements of Section 7 of FRS 102 and Section 3 paragraph 3.17(d) of FRS 102 to present a statement of cash flows.
- ii) Exemption from the financial instrument disclosure requirements of Section 11 paragraphs 11.39 to 11.48A and Section 12 paragraphs 12.26 to 12.29A of FRS 102 providing the equivalent disclosures are included in the consolidated financial statements of the group in which the entity is consolidated.
- iii) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.

Reporting currency

The financial statements are stated in Euro (€).

Team contributions

Team contributions are accounted for on an accruals basis.

Provision for claims

Provision for outstanding claims is made in accordance with reserve valuation of claims as determined by the fund administrators and other constructive liabilities.

Funds on deposit and interest

Funds on deposit are made up of an amount on deposit with Central Council. Funds with third parties are held

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

NOTES TO THE FINANCIAL STATEMENTS - continued

by Central Council and interest is apportioned to the Injury Benefit Fund based on the intercompany balance and the average rate of return of the market.

Rebates

Where rebates are granted these are applied to the year to which the rebate is earned.

Foreign currency

Transactions denominated in foreign currencies are recorded at actual exchange rates at the date of the transaction. The monetary assets and liabilities denominated in foreign currencies are reported at the rates of exchange ruling at the year end. The resulting differences are dealt with in the Statement of Income and Retained Earnings.

Critical accounting estimates and judgements

Preparation of the financial statements requires management to make certain estimates and assumptions that affect the reported profits, assets and liabilities. Assumptions include, but are not limited to, the following areas:

Provision for claims and expenses:

A provision is recognised in the balance sheet when the entity has a present legal or constructive obligation.

4. Taxation

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

5. Related party transactions

Ard-Chomhairle, Cumann Lúthchleas Gael collected monies on behalf of Injury Benefit Fund – Ireland and claims for injuries were paid by Ard-Chomhairle on behalf of the fund. The balance at the end of the year due to Injury Benefit Fund – Ireland, from Ard-Chomhairle is €22,075,992 (2019: €21,393,191). Injury Benefit Fund Ireland in turn manage the affairs of Injury Benefit Fund Britain and the balance due to Injury Benefit Fund – Britain from Injury Benefit Fund – Ireland at the end of the financial year is €1,544,190 (2019: €1,521,159).

6. (Deficit)/surplus	2020	2019
	€	€
The (deficit)/surplus has been arrived at after charging:		
Auditors' remuneration	5,000	8,000
	<hr/>	<hr/>
7. Receivables	2020	2019
	€	€
Intercompany receivable from Ard-Chomhairle	22,075,992	21,393,191
Funds on deposit in Ard-Chomhairle	4,838,546	4,747,512
Other receivables	648,814	948,729
Due from fund administrator	150,390	320,752
	<hr/>	<hr/>
	<u>27,713,742</u>	<u>27,410,184</u>

8. Approval of financial statements

The financial statements were approved on 11th February 2021.

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

INJURY SUMMARY REPORT FOR DECEMBER 2020 YTD

INJURY	ADULT FOOTBALL	YOUTH FOOTBALL	ADULT HURLING	YOUTH HURLING	TOTAL
ABDOMINAL	45	0	8	0	53
ANKLE	291	42	98	21	452
ARM	35	11	15	6	67
BACK	121	11	63	6	201
BLEEDING	3	0	3	0	6
CHEST	12	2	4	1	19
COLLARBONE	62	17	42	8	129
EAR	6	1	3	1	11
ELBOW	21	3	26	3	53
EYE	8	3	4	2	17
FACIAL	36	4	13	2	55
FINGER	81	19	95	15	210
FOOT	65	7	22	2	96
GROIN	65	2	44	1	112
HAND	72	13	70	6	161
HEAD	58	18	44	5	125
HEART/ANGINA/ RESPIRATORY	1	0	1	0	2
HIP	175	12	163	4	354
INTERNAL ORGAN	3	2	4	0	9
JAW	14	3	4	1	22
KNEE	1052	158	578	58	1846
LEG	225	47	130	11	413
NECK	15	2	9	1	27
NOSE	36	10	18	1	65
RIB	17	1	10	0	28
SHOULDER	319	54	146	12	531
TEETH	73	22	46	14	155
TESTICLES	2	1	6	2	11
THIGH	158	12	88	1	259
THUMB	24	7	20	11	62
TOE	5	1	1	0	7
WRIST	66	18	42	8	134
TOTAL	3166	503	1820	203	5692

Cumann Lúthchleas Gael Injury Benefit Fund Financial Statements for the Year Ended 31 October 2020

TEAM REGISTRATIONS FOR 2020 AS AT 31/12/2020

County	Adult Football	Adult Hurling	U20 Football	U20 Hurling	Youth Football	Youth Hurling	Total Adult	Total U20	Total Youth	Total Teams
Antrim	84	61	19	9	216	179	145	28	395	568
Armagh	68	9	14	1	253	53	77	15	306	398
Carlow	42	21	15	9	109	81	63	24	190	277
Cavan	76	3	34	0	269	32	79	34	301	414
Clare	53	71	22	32	269	344	124	54	613	791
Cork	258	220	114	95	1153	998	478	209	2151	2838
Derry	74	16	19	6	210	71	90	25	281	396
Donegal	80	14	37	7	407	82	94	44	489	627
Down	86	20	10	4	284	82	106	14	366	486
Dublin	201	128	24	21	1218	992	329	45	2210	2584
Fermanagh	41	2	7	1	158	40	43	8	198	249
Galway	116	114	38	39	421	444	230	77	865	1172
Kerry	119	23	40	10	484	137	142	50	621	813
Kildare	93	27	38	12	647	319	120	50	966	1136
Kilkenny	29	91	4	38	193	329	120	42	522	684
Laois	66	54	20	17	195	149	120	37	344	501
Leitrim	46	3	11	0	105	10	49	11	115	175
Limerick	66	90	35	42	400	400	156	77	800	1033
Longford	32	4	14	0	185	34	36	14	219	269
Louth	77	6	22	1	423	70	83	23	493	599
Mayo	83	7	40	4	504	63	90	44	567	701
Meath	113	43	10	19	685	253	156	29	938	1123
Monaghan	64	10	4	0	246	29	74	4	275	353
Offaly	57	48	14	13	142	153	105	27	295	427
Roscommon	56	14	21	6	216	50	70	27	266	363
Sligo	45	9	20	1	188	74	54	21	262	337
Tipperary	75	125	47	55	545	577	200	102	1122	1424
Tyrone	101	5	24	0	370	41	106	24	411	541
Waterford	56	78	23	27	383	403	134	50	786	970
Westmeath	60	31	12	7	221	90	91	19	311	421
Wexford	82	97	41	41	295	291	179	82	586	847
Wicklow	68	22	14	1	219	110	90	15	329	434
GRAND TOTAL	2567	1466	807	518	11613	6980	4033	1325	18593	23951

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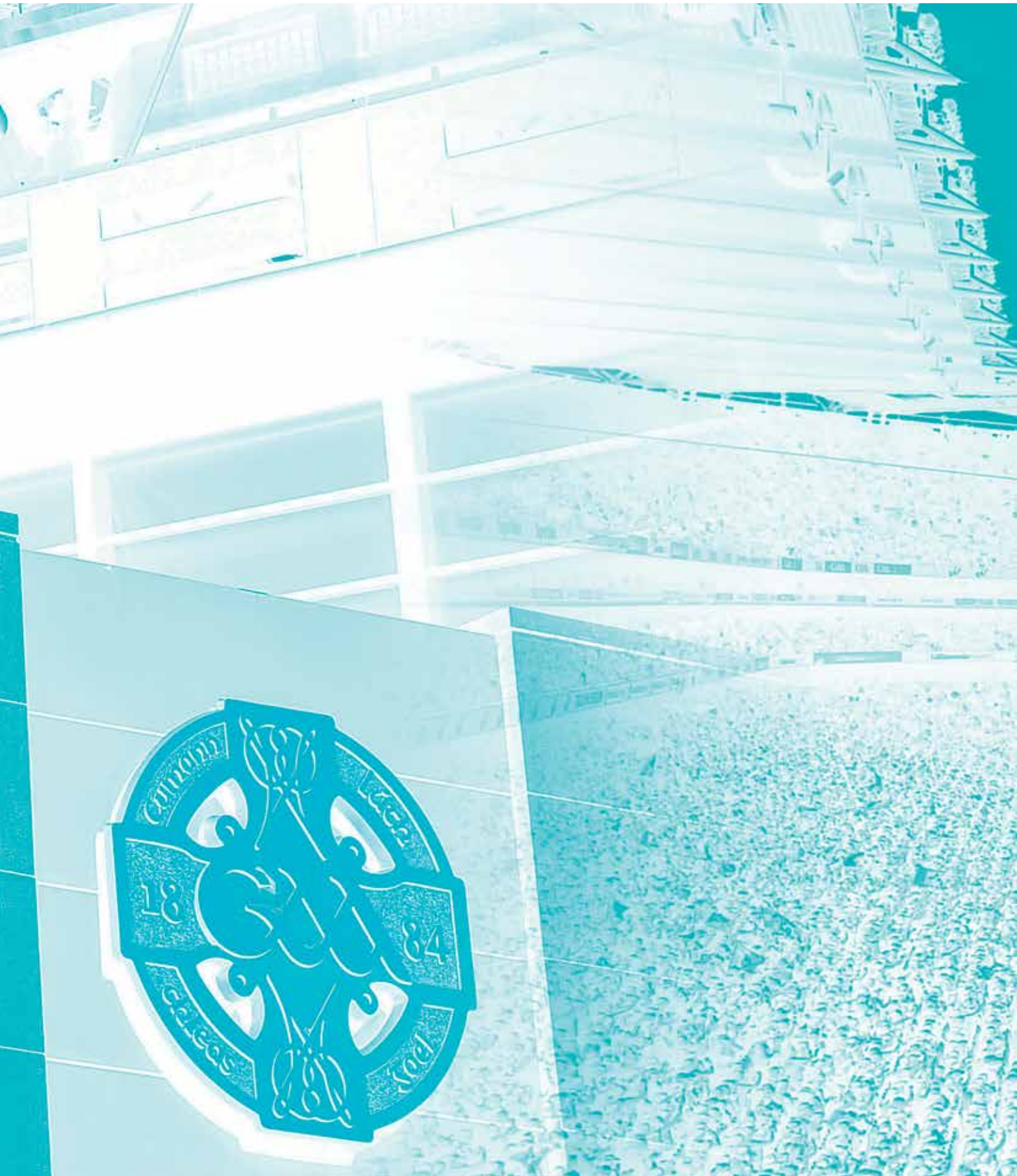
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