

# An Chomhdháil Bhliantúil 2017

2016 Tuarascáil an Ard Stiúrthóra  
agus Cuntais Airgid





3 January 2016; Limerick supporter Cathal Moynihan, aged 5, from Athlacca, Co. Limerick. Munster Senior Hurling League, Round 1, Limerick v Kerry. Gaelic Grounds, Limerick.



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18 September 2016; Kerry captain Seán O'Shea lifts the Tom Markham Cup after the Electric Ireland GAA Football All-Ireland Minor Championship Final match between Kerry and Galway at Croke Park in Dublin.







4 September 2016; A Tipperary supporter, in the Cusack Stand, celebrates the first score during the GAA Hurling All-Ireland Senior Championship Final match between Kilkenny and Tipperary at Croke Park in Dublin.

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27 February 2016; Aine MacParland, from Youth GAA during the GAA Annual Congress. Mount Wolseley Hotel Spa & Golf Resort, Tullow, Carlow.



ANNUAL CONGR  
CARLOW 2016

# An Clár

## An Chomhdháil Bhlíantúil 2017

### An Aoine, 24 Feabhra 2017

- 2.00pm** Registration for all Congress delegates
- 4.00pm** Workshops/Ard Chomhairle meeting
- 6.15pm** Tea
- 7.30pm** Opening of Congress (Adoption of Minutes & Standing Orders)
- 7.45pm** Election of Uachtarán-tofa
- 8.15pm** Ard-Stiúrthóir's Report
- 8.45pm** Adoption of Accounts  
Adoption of Insurance and injury scheme accounts
- 9.30pm** Announcement of result of ballot followed by Uachtarán-tofa address
- 10.00pm** Congress adjourns

### An Satharn, 25 Feabhra 2017

- 9.30am** Resumption of Congress - Consideration of motions
- 12.30pm** Óráid an Uachtaráin
- 1.00pm** Lón
- 2.00pm** Resumption of Congress – Youth Forum Report to Congress
- 2.20pm** Consideration of remaining Motions
- 5.00pm** Conclusion of Congress
- 5.05pm** Ard Chomhairle meeting
- 6.30pm** Mass
- 8.00pm** Congress Banquet

## Standing Orders

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

1. The Proposer of a Resolution or of an Amendment thereto may speak for five minutes, but not more than five minutes.
2. A delegate speaking to a Resolution or of an Amendment must not exceed three minutes. A maximum of two delegates from any one County shall speak on any one motion.
3. The Proposer of a Resolution or an Amendment may speak a second time for three minutes before a vote is taken, but no other Delegate may speak a second time to the same Resolution or Amendment.
4. The Chairman 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 Chairman, move "that the question be now put", after which, when the Proposer has spoken, a vote must be taken.
6. Where the Congress considers it appropriate, a vote may be by secret ballot.
7. A speaker to the Ard Stiúrthóir's Report/Workshop reports or to any other general discussion shall not exceed three minutes on any one topic.
8. Any motion seeking to amend a rule in the Official Guide must have a majority equal to two-thirds of those present, entitled to vote and voting.
9. 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.
10. The Chairman may change the order of items on the agenda with the support of a simple majority of those present, entitled to vote and voting.

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## Uachtarán-Tofa President-Elect

### Ainmiúcháin

- |                     |               |
|---------------------|---------------|
| An tSeaca, Roibeard | (An Clár)     |
| Breathnach, Seán    | (Ciarraí)     |
| de Búrca, Proinsias | (Gaillimh)    |
| Ó hÓráin, Seán      | (Áth Cliath)  |
| Ó Scealaí, Mairtín  | (An Longfort) |





6 February 2016; Mayo captain Aidan O'Shea poses for a 'selfie' with supporters Kelly Hefferon and Dara Padden from Belmullet after the game. Allianz Football League, Division 1, Round 2, Mayo v Dublin. Elverys MacHale Park, Castlebar, Co. Mayo.

# Report of the Ard Stiúrthóir Páraic Ó Dufaigh

“...exhilarating hurling  
semi-finals and two  
riveting and tension-  
filled football finals.”



## Introduction

In the context of the ongoing debate on the format of the All-Ireland football championship, it is worth noting that the 2016 championships in hurling and football provided us with a salutary reminder of the value of the qualifier system. We would all probably agree that, along with Tipperary footballers' breakthrough that brought them to an All-Ireland semi-final, the greatest excitement was generated by the late-season resurgence of Waterford hurlers and Mayo footballers. Both teams had been eliminated in their respective provincial championship (with Waterford hurlers suffering a particularly heavy defeat to Tipperary). Good teams can have bad days. Both Waterford and Mayo had their bad day, and then went on, by being given a deserved second chance, to prove their true worth. I say 'deserved' because the fate of a team in our primary competition should not be decided on the outcome of one game alone. Moreover, teams train, above all, for the championship; these committed amateur players, whose greatest reward is the thrill of championship success, deserve a second chance to give of their best. This is what the qualifier system allowed Mayo and Waterford to do in 2016, and in so doing we were given two exhilarating hurling semi-finals and two riveting and tension-filled football finals.

Tipperary hurlers and Dublin footballers became All-Ireland winners in ways that left no doubt that they were worthy champions. Tipperary had fallen slightly short of their own expectations in previous years, which turned out to be the platform for their victory in 2016 – surely the prospect of a talented team again not winning must have been a tremendous motivating factor. For all that, they had but a point to spare over a battling Galway in the semi-final, and then had to overcome





**“The GAA must remain open to change where there is clear evidence of the need for change”**

2 January 2016; Conor Johnston, Antrim, in action against Colm Stapleton, Laois. Bord na Mona Walsh Cup, Group 2, Laois v Antrim. Kelly Heywood Community School, Ballinakill, Portlaoise, Co. Laois.

what every modern hurling team has to overcome to feel they are worthy champions – Kilkenny. But Tipperary did so with a powerful display of skill and determination that even the great Kilkenny could not match on the day.

Dublin has been called the greatest football team of a generation, and had given ample evidence of their qualities in defeating Donegal and Kerry in the quarter- and semi-finals. They surely did not underestimate Mayo as they approached the final, but many did. Mayo were inspirational in their self-belief, commitment and tactical astuteness, and the universal conclusion was that Dublin were fortunate to manage a draw in the first game. Equally, in a replay that was as intense, as draining and pulsating as the first game, few contested Dublin’s right to be champions, even though achieved by a single point. We have a right to look forward to a 2017 championship in which Dublin will face formidable obstacles as they seek a three-in-a-row victory.

The disappointment of Waterford hurling supporters was greatly eased by their victory in the U-21 All-Ireland championship in September; Waterford’s brilliant young team was unstoppable against Galway in the

final. And Mayo supporters, too, have the great consolation of being able to look back on 2016 as the year in which their team became U-21 All-Ireland football champions. In the minor grade, Kerry achieved an outstanding third All-Ireland football title in a row, while Tipperary minor hurlers made it a great day for the county when they won their All-Ireland title on the same afternoon as the seniors won theirs.

In hurling in 2016 there were a number of notable initiatives. First, following a recommendation from the Hurling 20/20 Committee, chaired by Liam Sheedy, a National Hurling Development Manager has been appointed – Martin Fogarty from Kilkenny will have the important role of developing the game. Second, the National Hurling Development Committee originated and launched a new and successful national hurling competition, the Celtic Challenge, to replace the All-Ireland Minor B and C hurling championships. And, third, Hawk-Eye extended its area of surveillance to Semple Stadium, Thurles, thus greatly contributing to score integrity in major GAA matches.

The GAA must remain open to change where there is clear evidence of the need for change. Such was the case

at Congress 2016, where important measures to address player-welfare issues were adopted. Congress agreed to regrade the inter-county minor level from U-18 to U-17 years, and to replace the U-21 football championship with an U-20 championship in which U-17 and U-18 players would be ineligible to play.

In terms of our infrastructure, a milestone for the Association was reached through the opening of our National Games Development Centre at the National Sports Campus in Abbotstown, which includes five playing pitches and other excellent and extensive facilities.

Another important initiative was the launch of the East Leinster Project, the Association’s three-year investment in coaching and games development in the Dublin commuter counties of Meath, Kildare, Louth and Wicklow, a commitment that reflects the increasing concentration of population in these counties.

On the players’ side, the Association concluded a new framework agreement with the GPA that will run for the next three years. And we must acknowledge the reasons that lie behind the establishment of the



Club Players Association, namely the frustration of club players with the failure of our fixtures calendar to provide them with a coherent schedule of games throughout the year.

The GAA commemorated the 1916 Rising with the presentation of Laochra in Croke Park in April (at the conclusion of the Allianz Football League Division One and Two finals). The celebration, which was very well received, featured almost 2,000 dancers, singers, musicians, entertainers and members, and took place before an attendance of 80,000 people.

A celebratory event of a different kind was the holding in Dublin, for the first time, of the World Games. The increasing presence of the GAA internationally was evidenced in the participation of fifty-six teams from all over the world. It was a source of great pleasure for all concerned that these international GAA players were able to see Croke Park on a big-match day, as the opening ceremony took place at half-time in the All-Ireland senior hurling semi-final between Kilkenny and Waterford on August 7.

There was much satisfaction to be had, too, on account of the progress made in 2016 in the redevelopment of the GAA complex in Ruislip, London. It is hoped that the new facility will be ready by May 2017, which will represent a tremendous boost for the GAA in London. Part of the satisfaction derived from the fact that the old London GAA headquarters, in New Eltham, was finally sold in 2016. In the year ahead we need to support Lancashire County Board in its efforts to provide proper facilities so that we can develop our games in an area with a large Irish population.

And, on the subject of grounds' development, it is good to record that substantial progress is being made on the Páirc Uí Chaoimh and Casement Park redevelopments.

2016 will turn out to have been a landmark year for handball with the settlement of the long-running dispute with the Irish Handball Council Sports

Centre, and the agreement between the GAA and Dublin City Council on the reconstruction of Sackville Avenue that will lead to the building of a world-class National Handball and Community Centre. Planning permission has been submitted for the new centre, which will be managed in a partnership arrangement between the GAA and the local community and members of the Handball Centre.

## Congress 2016

Congress 2016, held in Tullow, Co. Carlow, debated a total of sixty-five motions and presented a wide range of issues for decision. It was a noteworthy event in that it took a number of important steps to address player-welfare issues as they related to talented players in the 17-21 age group: these players were being asked to train too much, to play too many matches for too many teams, and were being afforded inadequate time for rest and recovery, leading to significant physical and psychological strains. The proposals before Congress 2016 sought to significantly ease the burden on young elite players by providing them with a more measured career progression of playing and training and by taking greater account of their age and development.

Other motions sought to develop a revised calendar of fixtures in which a better balance could be established between inter-county and club fixtures. Motions specifically proposed that:

- (i) at inter-county level only, the minor (i.e. U-18) hurling and football competitions should be regraded as minor U-17;
- (ii) the U-21 football championship should be replaced by an U-20 championship in which U-17 and U-18 players would be ineligible to play;

- (iii) the All-Ireland senior football and hurling finals should be brought forward by playing the All-Ireland hurling final on the second last Sunday in August and the All-Ireland football final on the first Sunday in September;
- (iv) replays in most games in the provincial and All-Ireland senior championships should take place only after extra time had been played;
- (v) the All-Ireland junior football and intermediate hurling championships should be discontinued.

The decisions that passed into rule the first two motions will ease the pressure on students in second- and third-level education. However, it was disappointing that the motions addressing the imbalance between inter-county and club fixtures were defeated. The decision to stick with replays was largely influenced by financial arguments, and it is difficult to identify the promotional or developmental value that justifies the retention of the junior and intermediate inter-county competitions. Most frustrating of all was the rejection of the motion seeking to bring forward the dates of the All-Ireland senior football and hurling finals. It was a very modest proposal that would have allowed counties a little more time to complete their club championships. Its rejection sent a negative message to club players about their status within an undesirable hierarchy of GAA players. It is all the more frustrating in that all of these motions received a significant majority of the votes at Congress, even though they did not reach the required threshold of a two-thirds majority.

Ironically, the biggest discussion point over the weekend was generated by a motion that was withdrawn without going before Congress for decision. Motion 2 sought to reorganise the All-Ireland senior football championship. The changes in format were quite limited, apart from the creation of an All-Ireland Senior B championship comprising the teams that make up

Division 4 of the Allianz football league. Under the proposal, these teams would no longer participate in the All-Ireland qualifiers; however, the team that won the All-Ireland B championship would be eligible to participate in the following year's qualifier series. It was a Central Council-sponsored motion based on the belief that the prospect of Division Four counties making it to at least the quarter-final stage of the All-Ireland championship was fairly remote. The Central Council view that the chance of success in a secondary competition would be more inviting than annual failure in the qualifiers wasn't one shared by the affected players and their counties. It became clear in the lead-up to Congress that there was little likelihood of the motion being passed. When the counties in question made it clear that they would be voting against Motion 2, Central Council took the inevitable step and withdrew it.

Motion 2 was the final stage in a consultation process, initiated by An Coiste Bainistíochta, which ultimately failed to produce a consensus on a new structure for the All-Ireland senior football championship. A very democratic attempt to engage with counties in developing a new format had produced eighteen fully developed proposals; none of them, however, ever looked likely to be the basis for agreement. It has been argued that the failed attempt to reach such a consensus proved damaging to the Association, on the grounds that it drew much negative commentary in the media. But the simple truth of the matter was that there happened to be a broad range of views on the issue, all sincerely held. Notably, there was clearly little appetite to propose or support any structure that involved the end of the provincial championships. The potential to create a new championship structure while retaining the provincial championships was very limited, so we should hardly be surprised that a structure that was deemed better than the current one did not emerge. The preference of less successful counties to stay within the

present qualifier system rather than play in a stand-alone championship should be respected; equally, it has to be acknowledged that this preference limits the options for change.

## Football Championship

As Congress 2016 did not resolve the issue of the structure of the All-Ireland senior football championship, I prepared a discussion paper for An Coiste Bainistíochta and, with its approval, then circulated its report with the aim of encouraging Congress 2017 to address some of the deficiencies in the championship structure, while recognising the need to meet the demand from our club players for a fairer schedule of games.

The background to the proposal that will go before Congress, outlined in these documents, is well known at this stage. The current structure of provincial championships and All-Ireland qualifiers, in operation since 2001, has obvious drawbacks, most obviously an unhealthy predictability about the outcome in two of the provincial championships: Dublin has won eleven of the last twelve Leinster titles, while either Kerry or Cork has won every Munster senior championship in the past 80 years with the exception of Clare's win in 1992. The qualifier system, too, seems to have lost some of its appeal, with a decline in attendances that shows little signs of being reversed. Too often it is said that our football championship does not really begin until August.

The debate on the An Coiste Bainistíochta initiative of 2015 on the structure of the championship, while unsuccessful in terms of initiating change, did, at least, allow a number of conclusions to be reached. These – along with the imperative to support our clubs – translate into the following constraints within which any reform of the championship structure must be considered:

- (i) the needs of clubs must be taken into account;
- (ii) there is a lack of consensus on how the present championship model might be improved;
- (iii) counties want the provincial championships to be retained;
- (iv) counties demand a second-chance game;
- (v) the so-called less successful counties have no interest in taking part in a second-tier competition.

The proposal that is going before this Congress recognises these constraints and presents a modest adjustment to the championship format that would produce a more exciting football championship within the current provincial championship structure, and in a way that can have a positive effect on the playing of county club championships. The details of the actual proposal on the championship format are well known and don't require extensive repetition here. However, it is worth underlining some of its important advantages:

- *It would provide a valuable enhancement of the championship by way of eight additional competitive matches contested by the country's eight best teams. The twelve group games (which would replace the current quarter-finals) would increase interest at the peak of the GAA season and provide a much wider opportunity for the country's best teams to display their skills and the qualities of Gaelic football in summer playing conditions.*
- *It would provide a more exacting pathway to the All-Ireland final: the finalists will have had to compete with three of the best teams in the country at the group stage, followed by a semi-final with a top-four team that came through the same test. This will have the effect of ensuring that the finalists will have been equally tested and that the two best teams in the country contest the All-Ireland final.*

- *Playing the All-Ireland semi-finals over one weekend will generate great excitement and give both finalists the same preparation time for the final.*
- *It would retain the provincial championships in their present form and confirm their importance in the context of the All-Ireland championship.*
- *It would also allow the provincial champions to lose one game yet still retain the possibility of going on to win the All-Ireland, thus eliminating an obvious injustice in the current structure: at present, provincial champions are the only counties that, once defeated, are **denied** that second-chance opportunity.*
- *It should increase commercial and broadcast income from the All-Ireland senior football championship. A significant proportion of this increase would be ring-fenced for development of our games in less successful counties.*
- *It guarantees eight additional major games at venues within the provinces, which is particularly important in the context of the Association's investment in stadiums other than Croke Park. It would also bring top teams to provincial venues that they would never otherwise visit in the championship.*
- *The traditionally less strong counties would be favoured by being granted home-venue advantage in rounds one, two and three of the qualifiers. This would represent a significant benefit and encouragement to these counties and would provide them with attractive home fixtures.*
- *A condensed inter-county season will create a more balanced ratio of inter-county training sessions to matches (i.e. fewer training sessions per match), and will also reduce the overall annual training costs incurred by counties in the preparation of inter-county teams.*
- *It will allow club championships to be played off, to a greater extent than at present, in summer conditions and over an extended period of time.*

- *It will allow counties to give greater certainty to club players as to when club championship games will be played and when holidays might be planned.*

Because of earlier completion dates for the All-Ireland championships, counties will be able to promote the closing stages of their club championships without competition from the live televising of major inter-county games.

There are a couple of additional points that should be borne in mind in relation to this proposal. The argument that the proposed new format makes it more difficult for 'weaker' counties to reach the last eight is simply wrong. The pathway to that stage is unchanged, except in the wholly positive sense that these counties would be favoured by their being granted home-venue advantage in rounds one, two and three of the qualifiers. It is worth reflecting on a statistic that was provided at the meeting of Ard Chomhairle that considered the proposal: since the All-Ireland qualifiers were introduced, twenty-three different counties have qualified for the last eight of the All-Ireland football championship. There is no ceiling on what any county can achieve.

It is also important to make clear that the proposal does not seek to eliminate replays. There will still be replays, but just not as many as at present. The proposal simply provides for extra time before games go to a replay. Fewer replays will allow club championships to proceed as scheduled. The argument that replays have a promotional value is true in some instances only, while the negative effect of the scheduling of replays and subsequent cancellation of club championship games is to leave club players with the conviction that they are not valued by the Association.

The proposals to both restructure and condense the football championship are interlinked. We can add the proposed eight matches to the current quarter-final stage only if we condense the period within which the championship is played.

If we leave the football championship unchanged, we are effectively burying our heads in the sand: the problem of falling appeal will remain, with no obvious alternative that is likely to achieve a consensus, while the unfairness to club players will again have been ignored. The task of Congress is to decide what is best for the GAA, but it must do so in the clear understanding that the Association needs an exciting football championship.

## Hurling

Concern has been expressed that acceptance of the proposed reform of the football championship could have a negative impact on the game of hurling. Two specific concerns have been expressed: (i) that the addition of eight competitive matches contested by the country's best football teams will overshadow the hurling championship; and (ii), that bringing forward the major hurling championship games will diminish the relative importance of hurling.

It is very important to emphasise the point that the aim of the Alternative Fixtures Schedule (prepared as an Appendix to the football championship proposal) was simply to demonstrate, for purposes of illustration, one way in which the All-Ireland senior championships can be completed by the end of August so as to achieve a more condensed inter-county programme. The motion on the timing of the All-Ireland finals that will go before Congress will ask that both All-Ireland senior finals be played on or before the last Sunday in August, on dates determined by Central Council. It does not specify a particular Sunday, nor the order in which the finals would be played. There is absolutely no reason, therefore, why Central Council could not decide to play the hurling final *after* the football final if it was concerned that there would be too few major hurling games in July or August.



“Since the All-Ireland qualifiers were introduced, twenty three different counties have qualified for the last eight of the All-Ireland football championship.”



1 October 2016; Kevin McManamon of Dublin in action against Stephen Coen, left, and Brendan Harrison of Mayo during the GAA Football All-Ireland Senior Championship Final Replay match between Dublin and Mayo at Croke Park in Dublin.







6 November 2016; St Rynagh's supporter Ciaran McGarver, age 10, ahead the AIB Leinster GAA Hurling Senior Club Championship quarter-final game between Oulart-The Ballagh and St Rynagh's at Innovate Wexford Park in Wexford.

I would be very concerned if I believed that the football proposal might damage the jewels in the crown that are the provincial and All-Ireland hurling championships. But I honestly do not believe that the concern is justified. It is hard to think of a reason why bringing forward the hurling – and football – championships should diminish interest in the hurling championship. Major hurling games attract huge public interest irrespective of clashes with important football games (or other sporting events) taking place at the same time. As opposed to concerns expressed, we should consider the tangible benefits on offer to hurling through the condensing of the championships – county and provincial club hurling championships will be played off on firmer pitches and in better weather conditions. Too often in recent years provinces have had to complete their hurling championships in conditions that were detrimental to the display of hurling skills.

This year's Congress will also consider a motion from Galway that seeks to include the county in the provincial hurling championships in all grades. I fully agree that the current situation is unfair to Galway and, even more so, to Ulster teams (usually Antrim) who suffer from going directly into All-Ireland championships at the quarter- or semi-final stage. It is an issue that must be addressed. It may be that Congress will pass the motion and meet Galway's

concerns, but, in the aftermath of Congress, Management Committee and Central Council must address the needs both of Ulster and, if necessary, Galway.

### The Black Card

Writing about the black card has become tiresome at this stage, but, given the amount of media commentary it continues to generate, I feel bound to address the issue here. In my reports to Congress in each of the past two years I have emphasised the positive influence of the black card on how Gaelic football is played, while recognising that there was some inconsistency in the application of the rule by referees, and that work remains to be done in communicating the precise nature of black card offences to spectators and commentators. Once again, I accept that there is still work to be done in each of these areas, but instances of players being dragged to the ground are now rare, while the deliberate body-collide, an ugly, cynical and destructive foul that marred the game, has virtually been eradicated.

There are statistics, too, that underline the positive impact of the black card on the game and that provide a comparison with the pre-black card era. Since its introduction in 2014, the total aggregate scores per game – compared with the previous four years – has risen by 10%, the number of goals per game by 25% and the number of

points per game by 7.5%. In the same positive vein, the average number of frees awarded per game has fallen by almost 13%. It is frustrating that there has been an inconsistency in the implementation of the rule and also a lack of understanding in some of the commentary of what the rule says (not that clear written explanation of the rule is not readily available to anyone who wishes to comment on it). The wording of the rule could hardly be clearer. The black card makes it an infraction to:

- deliberately pull down an opponent;
- deliberately trip an opponent with hand(s), arm, leg or foot;
- deliberately collide with an opponent after he has played the ball away or for the purpose of taking him out of the movement of play;
- remonstrate in an aggressive manner with a Match Official.

No one could argue that these infractions do not disfigure the game. Have we all forgotten just how nasty and objectionable these offences were? The onus is on players not to commit the offences, on referees to focus on the deliberate nature of the foul and on commentators to understand clearly the nature of the fouls that earn the black card penalty. The reality is that it is unlikely that the rule will be reviewed before the next playing-rule-change year





30 April 2016; Officials, from left, David Coldrick, Padraig Hughes, Rory Hickey and Séamus Mulhare share a joke before the game. EirGrid GAA Football Under 21 All-Ireland Championship Final, Cork v Mayo. Cusack Park, Ennis, Co. Clare.

in 2020. It is incumbent upon players, referees and commentators to accept this, and to seek consistent application of a rule that can make Gaelic football better for both players and spectators.

### The Christy Ring Cup Final

One of the most unfortunate events of 2016 was the error in scorekeeping that led to Meath being presented with the Christy Ring Cup after their final game with Antrim had actually ended in a draw. A number of errors occurred that day, resulting in several changes being made on the Croke Park scoreboard during the game. A replay was ordered and took place, which Meath won. Arising from the errors in the first match, a number of changes in practice have been introduced. While referees have previously been told that one umpire at each end should also record the scores, it was agreed, in the aftermath of the first Meath-Antrim match, that the green-flag umpire will record the score at each end, and that, in the event that only one umpire is wired for the Referee Communication system, it should be the green-flag umpire who is wired. In the case of games in Croke Park, the Games Administration staff member on duty now also records the score, and any change or decision in relation to the scoreboard can only be made on the instructions of the referee via the staff member on duty.

### Video Review of Decisions

The power of television in setting the agenda for the debate on our games was evident once again after the controversial award of a penalty in the Mayo v Fermanagh All-Ireland football qualifier game in July. Arising from this penalty award, it was argued that the referee should be able to avail of video evidence before confirming his decision in any of the following circumstances: (i) where the referee is unsure about whether or not to award a penalty; (ii) where TV pictures indicate that the referee may be in error in awarding a penalty; (iii) where the referee is unsure whether to give a black, yellow or red card. The Mayo v Fermanagh penalty award led to an outbreak of commentary advocating the introduction of a system similar to the Television Match Official (TMO) in rugby, the logic of which is, one imagines, to ensure that every decision made by a referee must be correct beyond doubt. It is a principle that has already been adopted in a number of professional sports.

There are a number of difficulties with this manner of reviewing referees' decisions. Primary among them is that it disrupts the flow of the game. In sports such as hurling, Gaelic football, Australian Rules and soccer, the games are more attractive when played quickly. That may be the reason why the latter two sports have relied on technology to ensure the integrity of the score, but have stayed away from the more invasive impact of video replays. If both teams

were to be allowed to challenge even two decisions per game, four additional and fairly lengthy stoppages would occur in a match. And that doesn't take account of the occasions when a referee will decide to take the safe option and ask for a video review. This would be a natural reaction for a referee who knows that, if he makes a major decision without using an available 'second opinion', he will be criticised afterwards. Professional sports such as rugby, basketball, baseball and American football have all adopted the video-review model, yet it is hugely frustrating for the spectator or viewer to wait through the time taken to reach a decision. It should also be noted that the use of video review in professional sport has been expanded far beyond its original remit. And we can be sure that this would happen in our games, too, if we were to go down the road of reviewing difficult decisions in games. It was interesting to read the recent comments of top rugby referee Nigel Owens, who wants to see fewer decisions referred to the TMO. He expressed the view that rugby should go back to where it was five or six years ago, where it was used only on the goal line. He believes that overuse of the TMO is eroding the authority of the referee and that the focus should be on improving the decision-making of match officials.

We need to remind ourselves that when we play sport, it will be played and officiated by human beings whose inescapable condition it is to occasionally make mistakes. That is what we sign

up for, and it shouldn't be beyond us to accept that, now and again, we will be the victims of human error. Ours are not professional sports. The challenge for us is to improve the standard of officiating of referees and umpires so that mistakes will be minimised and to encourage a spirit of sportsmanship that will allow us to accept that from time to time mistakes will be made.

## Provincial and All-Ireland Club Championships

There is no doubt that the decision to organise official provincial and All-Ireland club championships was one of the best ever made by the GAA. The competitions have grown in stature each year and arouse an extraordinary level of passion and support within our clubs. This has been helped in no small way by the creative way that AIB promote these championships. Yet I continue to believe that the potential of the club championships is still relatively untapped, and that there is a great opportunity to broaden spectator support for the club game at all levels. A decision at this Congress to play the senior inter-county championships in a more condensed period would open new opportunities to promote the club championships at county, provincial and All-Ireland levels.

There is one issue, however, that poses a threat to that bright future, namely the inconsistency in the grading of teams within counties. Everyone accepts that the best team in each county, by virtue of being the county senior championship winners, represents the county in the senior provincial club championship. At intermediate and junior levels, however, there is a wide disparity in the determination of what constitutes an intermediate or junior club. The number of senior clubs in counties can vary from ten (or lower) to thirty (or higher). Where there are ten senior teams in a county, the intermediate winners, or the

eleventh-ranked club, will represent the county in the provincial intermediate championship. But where there are thirty senior teams, the intermediate winners representing the county in the provincial intermediate competition will be the thirty-first ranked club. Clearly, that gap will similarly be reflected in the junior provincial championship. It is, therefore, more likely that a county will be successful in the intermediate and junior grades if it has a small number of senior teams. Obviously, each county devises a club-grading system that best suits both its internal needs and the wishes of its clubs; in some counties that grading system will be more complex than just senior, intermediate and junior. The problem is that the inconsistency in practice leads to great inequalities at provincial level; my concern is that, in the long term, this will diminish the appeal of the intermediate and junior competitions. I know that the provincial secretaries are also concerned about this issue and have agreed to investigate ways of addressing the current imbalances. Finding a solution that will meet the needs of all counties will not be easy, but that must not prevent us from trying to do so.

## Interprovincial Championships

The interprovincial championships, which had been cancelled in 2015 because of adverse weather, were restored to the fixtures calendar in 2016. The six games drew a combined attendance of less than 1,000 paying spectators. Surely we have a responsibility to ask ourselves why we persist in playing these competitions: they are neither developmental nor promotional. Many of our top players declare themselves unavailable and few spectators turn up. I cannot imagine what circumstances we think will change that would make a difference to any of these realities. This leads to an inevitable conclusion: the competitions have no

viable future. I understand the sentiment and nostalgia attached to the inter-provincials but that is hardly sufficient reason to persist with competitions in which there is little interest.

## International Rules

The International Rules will return to Australia this November for a two-test series; there will also be a series in Ireland in 2019. And while the future of the series beyond that date is not guaranteed, I am hopeful that it can continue on a biennial basis into the foreseeable future. As for the longer-term, the criteria remain as they have always been: the commitment of players from both countries to play, the ongoing engagement of the public and the continued capacity of the series to produce quality football, free from unnecessary negative physicality.

## Club Players Association

The Club Players Association (CPA) has its origins in the frustration of club players with the failure of our fixtures calendar to provide them with a coherent schedule of games throughout the year. The very fact that club players feel there is a need for such an organisation simply reinforces what we already know – that we must find ways to support club players by creating more space for the playing of club games and by rebalancing our priorities in a way that our attentions are devoted more to our clubs and less to inter-county activities. There are those who believe that players should work within existing structures and, in particular, within their own clubs if they wish to bring pressure for change in this area. That argument is completely valid, but we should be concerned that a cohort of players considers it necessary to establish an organisation in order to bring about change.

“...find ways to support club players by creating more space for the playing of club games...”

27 November 2016; Conor Murray of St Brigid's in action against Kieran Molloy of Corofin during the AIB Connacht GAA Football Senior Club Championship Final game between St Brigid's and Corofin at Páirc Seán Mac Diarmada in Carrick-on-Shannon, Co Leitrim.



At national level we have an opportunity to address some of the club players' concerns at this Congress. But not all of the issues can be resolved through Croke Park. There are significant disparities from county to county in the standard of fixture analysis and scheduling. There needs to be a greater determination within counties to address players' issues on fixtures and to ensure that inter-county players play more often with their clubs; and there must also be a much greater sharing of good-practice information between counties. Some clubs, too, need to look at their own record in this regard. Too often, fixture-making bodies are pressurised to postpone club games on very spurious grounds. In any event we, as administrators, have the opportunity to address many of the concerns that led to the formation of a CPA. We must not ignore the current frustrations of club players; their legitimate demand for a fairly scheduled club fixtures programme must also be ours.

**“...developing and implementing multi-faceted communication and education plans for players, medical personnel and administrators.”**

## Player Welfare

### Anti-Doping Education

As part of the judgement delivered on the adverse analytical finding against one of our players in 2015, the GAA was urged to increase its efforts to educate players about its anti-doping policy. Significant progress has been made in this respect in 2016, although it is clear that we still have some distance to travel. In conjunction with Sport Ireland and the GPA, we have taken a methodical approach to developing and implementing multi-faceted communication and education plans for players, medical personnel and administrators. Among the key points that need to be communicated are:

- (i) the principle of strict liability (i.e. that a player is solely responsible for any prohibited substance found in his system, whether there was an intention to cheat or not);
- (ii) the awareness that medications used in everyday life may contain prohibited substances;
- (iii) the dangers associated with taking food supplements;
- (iv) a basic understanding of anti-doping rules violations;
- (v) information on the substances on the prohibited lists;
- (vi) players' rights and responsibilities.

It is also vital that players, county officers and backroom-team personnel are aware of the availability of resources with respect to anti-doping education. We have used a variety of media to communicate these messages: presentations to inter-county panels; provincial workshops for player representatives, team management and backroom teams; and the use of SMS messages, emails and social media. Information on anti-doping is also included as part of the annual application process for the 'Government Eligible Expenses Scheme'.

We have also developed a new e-learning course which will be rolled out in 2017; in addition, the number of anti-doping tutors trained by the Association has risen to fifteen. All counties should now have a designated anti-doping education contact in their senior inter-county management team, and every county is required to have procedures in place for updating Team Whereabouts and educating players who join the panel during the season.

The GAA's Medical, Scientific and Welfare Committee oversees a lot of this work, while it is managed on a day-to-day basis by Player Welfare Administrator, Gearóid Devitt, who deserves great credit for overhauling our approach to education in this area.

### Player Welfare Mentors

One less heralded initiative that could have significant long-term benefits for the Association is the appointment of Player Welfare Mentors, whose function is to provide support and mentoring to young players involved with county squads. The initiative is intended to be a practical and useful support to talented young players who may find themselves facing the effects of overtraining or burnout as a result of trying to manage the demands of fulfilling club, county, school or college training and playing commitments on top of the normal demands of their daily lives. An initial pilot run in 2015 proved an important learning experience, and it was subsequently agreed that managing the initiative on a provincial basis would be the best way forward. It was also agreed to extend the project to include our Higher Education Games Development Officers and to use the higher education sector to further trial the training and materials that will be used in the national programme. This was initiated in Autumn 2016; the plan is that mentors will be identified and trained in all counties by the end of 2017 with a view to beginning their work on the ground in 2018.



## Concussion

While not the issue it may be in some sports, the Association nonetheless has always been to the forefront in efforts to deal with the issue of concussion. Our long-standing policy has been articulated in the maxim, ‘if in doubt, sit them out’. However, as medical knowledge and thinking on concussion advances, it is incumbent on us to continually evaluate our position to ensure that the welfare of our players remains primary.

To that end, we were pleased to join up with the Bon Secours Health System and the University of Pittsburgh Medical Centre (UPMC) – a world leader in concussion research – in hosting a major concussion symposium in Croke Park last October.

Leading concussion experts and sporting figures from the GAA joined together in sharing the developing knowledge of best practice, protocols and treatment of concussion. The issue of Head Injury Assessment (HIA) and the suitability of the introduction of sideline assessment for our games was a significant talking point on the day. We are awaiting the observations of the consensus conference on Concussion in Sport (held recently in Berlin) before completing an evaluation of our current provisions. The policy that we ultimately adopt must apply at all levels of the Association and must ensure that the welfare of our players remains the chief consideration.

We are also currently exploring potential training and education strategies with UPMC on the concussion issue, which could ultimately be of great long-term benefit to the Association.

## Gaelic Players Association

The updated protocol with the Gaelic Players Association that was approved by Central Council in November of last year was the culmination of months of work. It involved establishing both a broad framework within which a final agreement could be established, and the development of the practical provisions that will govern the

relationship for the next three years. An important element in developing a greater shared understanding of the issues facing both our players and administrators involved in the day-to-day running of their counties was the involvement in the negotiations of, for the GAA, members drawn from the volunteer body, and, for the GPA, a number of inter-county players.

The agreement builds on the principles enshrined in the GAA/GPA Recognition Protocol of 2011. It again recognises the contribution of inter-county players to the commercial success of the GAA and reinforces the commitment of both bodies to the maintenance and protection of our amateur ethos.

From the players’ perspective, it was clear from the meetings that there were four areas of concern to them:

- (i) the desire of inter-county players to have greater input into policy decisions that affect them;
- (ii) the increasing demands and sacrifices associated with being an inter-county player;
- (iii) the level and process of reimbursement of player expenses;
- (iv) the desire to enhance the level of services available to inter-county players through the GPA.

The first of these concerns was dealt with by adding player representation to relevant central committees and by using the existing Joint Review Committee (which includes the Uachtarán and Ard Stiúrthóir) as a forum for the discussion of policy issues of importance to our players. In addition, a motion to Congress seeks approval for a GPA delegate to Annual Congress and the right to submit one motion to that body each year.

In terms of the demands on inter-county players and the way in which the development of our games affects them, we understood and shared the GPA’s frustration. To that end, we have

jointly engaged with the Economic and Social Research Institute (ESRI) in commissioning a major research study to examine: (i) the commitment demanded of players on account of their participation in inter-county hurling and football panels; (ii) the impact that playing at this level has on players’ personal and professional lives, both positive and negative; and (iii) its impact on their involvement with their clubs. The onus will be on the Working Party of GAA/GPA, established under the terms of the November protocol, to determine the actions needed to reduce the level of commitment required and to ensure that inter-county and club games coexist harmoniously.

This is a first step towards eventually bringing proposals to Central Council with the aim of helping our players maintain a better balance between playing at both club and inter-county levels and between their personal and professional lives.

At November’s Central Council meeting, a new Charter and Guidelines for inter-county players was approved. This outlined more detailed processes relating to expenses claims, as well as recommendations on the minimum levels of training, and the leisure gear and tickets, etc., that should be provided to players. An increased mileage rate and the introduction of a nutrition-expense allowance are also included, with Central Council providing assistance for counties to meet the increased costs. A sum of €200,000 will also be set aside annually within our own Benevolent Fund to deal with instances where surgical intervention is required by former players arising from their involvement with senior inter-county teams.

Finally, in terms of the provision of services to players through the GPA, the updated protocol provides for a new funding model that will see €2.5m per annum (or 15% of net Central Council commercial income derived from media and sponsorship, whichever is higher in a given year) allocated to the GPA for the provision of welfare and development



services to our players. This funding is subject to even greater oversight than had previously been the case. Among the provisions in this respect are that:

- *the GPA will present an outline budget to Central Council annually;*
- *it will also present an end-of-year report to Central Council outlining on a programme-by-programme basis how funding was disbursed for the year in question;*
- *the GAA will have a representative on the GPA's Finance Committee;*
- *the administration and operational costs associated with the provision of welfare/development services will not exceed 25% of the total funding provided by the GAA.*

The provisions for the GPA to present at Central Council are important as they will increase the understanding by our broader membership of what the GPA does for our playing body and the ways in which it seeks to address issues of concerns for inter-county players.

Two key personnel in the development of the GPA retired in 2016: Dónal Óg Cusack stepped down from his long-held role as Chairman, while later in the year Dessie Farrell announced his decision to retire from the position of CEO. I enjoyed a good working relationship with both Dónal Óg and Dessie. We often disagreed, but I always found both to be extremely courteous; they were also very

capable and firm in their desire to ensure that inter-county players are treated fairly within the GAA family. I wish them both well in their future endeavours.

### **GAA and the National Sports Campus**

Our National Games Development Centre (NGDC) at the National Sports Campus at Abbotstown was officially opened in April. €12m was invested in the twenty-five-acre facility, situated adjacent to the National Aquatic Centre and close to the main entrance of the campus.

The GAA property includes a total of five playing pitches – four of them full size and all of them floodlit – a 3G pitch, a hurling wall and a pavilion housing ten dressing-rooms, a reception area and gymnasium, and associated facilities for physiotherapy, referees, meeting rooms and dining facilities. A covered, seated spectator area adjoining the pavilion can cater for 400 people.

The NGDC aims to increase participation in our games and to improve the performance/functioning of GAA participants and members (be they players, coaches, administrators, personnel, etc.) for the benefit of both the Association and the individuals themselves. Its primary focus is the provision of Games Development activities, but the centre will also be

used to contribute in areas such as child protection, health and wellbeing, and officer development. It caters for units from club to county both at home and in the international GAA family, and from second-level schools to third-level activities. It is also used by the Ladies Gaelic Football and Camogie Associations. I am happy to report that there has been an excellent take-up of slots by all of the aforementioned units during the first nine months of the NGDC's operation. And it is fair to say that all have been impressed by the quality of the facility, and that there has been a positive response from players.

GAA members who have visited Abbotstown are pleased that the facilities reflect the GAA's status as a major national sporting body. That said, there has been criticism from some in relation to our participation on the National Sports Campus on the basis that it provides a state-of-the-art facility for Dublin teams rather than for the entirety of our units.

There are a few points that need to be made in this regard. We must remind ourselves that it was a government decision, not a GAA one, that determined the location of the National Sports Campus. It would, in my opinion, have been unthinkable for the GAA to have opted out and refused to accept the twenty-five-acre site offered free of charge. Irrespective of the location selected by government, the GAA

was surely obliged to join other major National Governing Bodies (NGBs) on the campus. The campus accommodates the administrative headquarters of nineteen NGBs, and offers the excellent facilities of the Irish Institute of Sport and the recently completed National Indoor Arena. What message would the GAA have sent to the rest of Irish sport by opting out? And how could we have justified turning down the offer of a prime twenty-five-acre site and the opportunity to develop facilities in one of the most heavily populated urban areas in the country?

The reservations most often raised included the question of whether any county outside of Dublin would be in a position financially or practically to use the facility for anything but an occasional or once-off basis and that it would give Dublin a further competitive advantage by providing a modern training facility for Dublin GAA for the foreseeable future. Dublin has been very successful in recent years, as might be expected from a county with over 25% of the country's population. There is an increasing level of participation in Gaelic games in the city and county and a growth in the number of juvenile teams in virtually every club, factors that have combined to place a huge pressure on facilities in Dublin. If the facilities at Abbotstown served only to relieve that pressure and to provide excellent facilities for the playing of our games, it should be considered a very positive development. But the experience to date has been that the resource has been widely used by other counties in the province of Leinster, which is exactly as it should be, and that, as a training facility for Dublin county teams, use of the campus has been limited.

Leinster Council has done excellent work in using the facility to stage new Games Development events, while Connacht Council has demonstrated how it can benefit all counties by organising training opportunities for Dublin-based Connacht players. Abbotstown is at the centre of one of the most heavily populated urban areas in the country, is extremely accessible by road for the vast population

that lives within fifty miles of the campus, and is ideally placed to perform its role as a National Games Development Centre.

## Sanctions

There is a view among members on both sides of the Atlantic that it is time to examine Rule 6.12, which deals with playing in the USA, and to consider whether the current rule serves to advance the objectives of the Association. Under our rules, a player can apply for a sanction to play in New York or in the USGAA (formerly North American County Board) area up until 20 July, or apply for a weekend authorisation to play in New York at any stage.

There is an important distinction to be made here. Many of our players who travel to the USA are students; such travel has long been part of the student experience. It has also long been accepted that these students should be given the opportunity to assist American clubs during their summer in the USA. It appears that a small number of students are receiving inducements to play with certain clubs, but it would be unfair to students in general to impose a ban on all short-term playing in America. I welcome the submission of motions from USGAA to this Congress that seek to bring the closing date for obtaining a sanction for players intending to play in the USGAA area back to July 1, and to prohibit inter-county players from obtaining a sanction as long as their county is involved in the provincial or All-Ireland championships. We need to try to end the practice of money being offered to attract top inter-county players to the USA, including New York, who become available following their county's elimination from the championship. It leaves their home clubs without their services, displaces American-born players and utterly ignores our rules on amateurism. The actions of a handful of clubs with wealthy benefactors who pay these players to play shows a contempt for the GAA and its values. The growth of our games in the USA in recent years has been driven by hard

work and good coaching programmes for juvenile players. Investment in these programmes will do far more to secure the future of our games in the New York and the USGAA areas than paying a small group of elite players to play a handful of games. There will be those who will argue that the presence of these players is a boost to supporters abroad, but, if this is so, it is at the expense of their clubs in Ireland, American-born players and of our rules on amateur status.

**“...Abbotstown is at the centre of one of the most heavily populated urban areas in the country...”**

## Media Rights

Throughout the second half of 2016, in anticipation of the negotiations for the allocation of new broadcast rights to begin later in the year, we formulated the Association's objectives for this process. There were two key objectives. First, we needed to ensure that our games would continue to be widely available on TV and radio to our domestic Irish audience and to our units abroad. Our home base of members and supporters, attached to their clubs and counties, constitute our single most important audience, while our commitment to our members abroad is unwavering. Second, we needed to protect the vital part of our revenue generated by income from broadcast rights. The GAA can only achieve its goals and fulfil its mission if it retains the capacity to fund the work of its clubs and units at home and abroad. We believe that we have achieved our goals in both respects through a five-year deal that provides stability and that places a significant value on our broadcast rights. The five-year duration of the deal





7 August 2016; Fourteen year old Trevor O'Grady, from Waterford City, reacts to a score for his side during the GAA Hurling All-Ireland Senior Championship Semi-Final match between Kilkenny and Waterford at Croke Park in Dublin.

(which is becoming the norm in sports-rights distribution globally and is two years longer than our previous deals) allows both the GAA and our broadcast partners to make longer-term investments. From a financial perspective, the new deal secures what we believe to be a fairer estimation of the value of our rights and will boost the Association's investment in games and infrastructural development.

The main elements of the agreements reached with our broadcast partners are similar to the agreement that has operated over the past three years. In relation to the senior championships, the same number of championship games will be made available for TV broadcast for the 2017-2021 period, with RTÉ broadcasting the same number of games each year as under the previous contract – 31 in total. These include the six major provincial finals, four All-Ireland quarter-finals, all four All-Ireland semi-finals and the finals in hurling and football. Sky Sports will exclusively broadcast fourteen games in total, eight of which will be All-Ireland qualifier games. Sky, in a simulcast arrangement with RTÉ, will also broadcast live the All-Ireland football and hurling semi-finals and the All-Ireland finals.

In terms of other competitions, TG4 will continue their long-standing and extensive coverage of our games, broadcasting over eighty matches each year, while eir sport will broadcast Saturday night league games. GAAGO, a joint venture of GAA and RTÉ Digital, will again provide access to televised games to Irish people in virtually every country via the internet, a hugely significant facility for Irish people abroad. One major change of note in radio rights is that RTÉ now has exclusive coverage to all radio broadcasts of our senior championships. Finally, in a positive departure from previous rights cycles, the GAA has retained access to its own near-live match-clip rights as part of a wider 2017 digital strategy. These assets will form the cornerstone of short-form content programming across GAA.ie and official social media channels, and will address the growing demand for such offerings among younger members.

While on the subject of media, I want to extend my thanks to the journalists who cover our games through the various print and broadcast media. Despite all the changes taking place in the manner of people's access to information on the GAA and its games, the journalists who write in local and national newspapers or broadcast on radio remain primary sources of information and commentary for those with an interest in Gaelic games. A labour of love it may be, but we appreciate their work.

## Gambling and Sport

Few off-field sports topics have received more media attention in 2016 than gambling. In January 2014 the GAA and GPA launched joint gambling guidelines for all GAA members and units (available to download at [www.gaa.ie/community](http://www.gaa.ie/community)). The aim was twofold: to protect our members by creating awareness of the risks of problem gambling and to protect the integrity of our games.

A submission by the Community and Health department on behalf of the GAA in relation to the Gambling Control Bill (currently before Government) received considerable media attention in early 2016. This submission requested the inclusion of a clause in the bill outlawing betting on any sporting event designed for juveniles (those under 18 years). In response to the submission, this practice has been largely discontinued by all main bookmakers in the Irish market. All the evidence suggests that young people are the most vulnerable when it comes to gambling, especially in this mobile communications age of easy and immediate access to gambling opportunities. (The submission was also made to the relevant body attached to the Assembly in the Six Counties.) GAA Community and Health manager, Colin Regan, was subsequently invited by Independent Senator Gerard Craughwell to address an Oireachtas briefing session on the GAA's position on gambling in Leinster House in October.

The feedback from two gambling-awareness workshops at the 2016 National Health and Wellbeing Conference has also prompted the organisation of a similar workshop at Congress 2017, while a motion before this Congress is designed to further protect our members and the integrity of our games.

## Impact of Rural Decline

Ireland is becoming a largely urban society. Population figures from recent censuses confirm this, and there is plenty of evidence from across the EU to indicate that this is part of a continent-wide trend. In Ireland we are witnessing a pattern of declining rural population, which is being accompanied by a gradual diminution of services in rural areas: we have seen the closure of rural Garda Stations, post offices and banks, a reduction in transport links and a growing threat to GP services; broadband roll-out has been much slower than is needed to sustain a rural economy; and there has been a decline in employment in all rural towns, at the same time as larger urban centres and cities have continued to grow.

Anyone who travels around Ireland observes these signs of rural decline. In every small town there are numerous boarded-up shops where once there were thriving businesses. The perception of many rural organisations is that, while money is being spent on infrastructural investment and job-creation in the cities, little is being done to create employment or to invest in the social and economic life in rural Ireland. Young people move to the larger population centres for a third-level education and very often have to stay there to pursue employment opportunities; if that fails, they emigrate. The consequences for the GAA are serious and are already having a very negative impact on rural clubs all over the country, but particularly on clubs in counties along the west coast. For many clubs it has meant a reduction in the number of teams competing in county competition; for others, it has been a struggle simply to remain in existence.



This is a crisis that is not within the power of the GAA to resolve. We know that our clubs will fight as hard as they can to continue to exist, either by coming together at underage level or through full amalgamations. We can, of course, review our rules to make them flexible enough to allow clubs and teams to continue. But rural decline is a problem that must be a priority for government. The starting point is to challenge the accepted truth that this decline is inevitable and irreversible. The Commission for the Economic Development of Rural Areas (CEDRA), chaired by Pat Spillane, made proposals that demonstrate the potential of rural Ireland to actively participate in its own economic development. It also emphasised the need for co-ordinated policy-implementation mechanisms across government and agencies. The future of rural Ireland demands that we see results from the work of CEDRA. This is vital for the GAA, too – consider for a moment the future of the GAA in rural areas if current population trends continue. We are struggling to cope with both the growth of population in urban areas and the decline in rural Ireland. We cannot be idle bystanders and neither can we take on the primary role of government to support the development of rural areas. What we must do is to lend our voice to those of other organisations that are advocating the implementation of a clear national policy on rural Ireland. CEDRA provided a template, and it is now time for urgent and effective action.

## World Games 2016

The Etihad Airways GAA World Games 2016 was hosted in Ireland for the first time in August 2016. Fifty-six teams from units all over the world travelled to Dublin to participate in a week of competition and games aimed at showcasing and celebrating the international dimension of the GAA. The opening ceremony took place at half-time in the All-Ireland senior hurling semi-final between Kilkenny and Waterford on August 7. 112 players – two players per team – took part in the ceremony, and, as a prelude to the team parade, members of the South

African Gaels teams entertained the crowd at half-time in the minor hurling game with traditional South African song and dance. That evening, the blend of tradition and diversity that characterises the ethos of the GAA featured strongly in the Cultural Heritage Concert that took place at the Helix, DCU. The special concert featured celebrated national artists, including Damien Dempsey and the Artane Band, while performances by artists from South Africa, China and Japan also featured alongside over 100 GAA musicians and dancers.

In conjunction with the Department of Foreign Affairs and Trade, a Global Games Development Forum was hosted on August 8 in the Fitzgerald Debating Chamber, UCD. The Forum focused on the growth and impact of the GAA internationally, as delegates discussed the strengths, challenges and opportunities for future growth of the GAA abroad. The Forum also provided an opportunity to showcase some of the projects and initiatives that international units are currently undertaking, many of which are jointly supported by the GAA and the Department of Foreign Affairs and Trade through the Global Games Development Fund. Eleven speakers from various international units gave presentations that outlined the practical experiences of various international units in the development, provision and sustainability of Games Development initiatives and projects. It also enabled participants to network with units/clubs from across the globe and to exchange information, knowledge and ideas. One important insight to emerge was that each unit operates in a unique context and that a one-size-fits-all approach will not have the desired impact.

The tournament itself featured Gaelic football, Ladies football, hurling and camogie, and took place on six pitches in UCD. The unique nature and value of the games was reflected in the fact that twenty-seven indigenous teams competed. A total of 254 games were contested, including eight finals played in Croke Park on Friday August 8, which attracted 3,000 spectators. The finals were contested

by four Irish-born and four indigenous teams in each of the four codes.

The success of the Etihad Airways GAA World Games 2016 is due to the co-operation and support provided by all the international units, key partners and the staff in the Games Development Department, who spared no effort to ensure that it would be – and was – a truly memorable event and experience for all involved. The success of the event emphasised the terrific work being undertaken by our international units in increasing participation in our games.

## Stadium Development

In November the IRFU presented a list of potential venues to be used in the event of a successful bid to stage the Rugby World Cup in 2023. Eight of the venues listed are GAA stadiums: Croke Park; Casement Park, Belfast; Páirc Uí Chaoimh, Cork; Fitzgerald Stadium, Killarney; Nowlan Park, Kilkenny; McHale Park, Castlebar; Pearse Stadium, Galway and Celtic Park, Derry. It is unlikely that, in the final selection, all eight will be included, but the use of a number of our stadiums presents an opportunity to bring several of our grounds up to a recognised international standard. A successful bid for the World Cup will demand government investment in upgrading some of these venues, but it is likely that much of that expenditure will go towards the provision of temporary facilities for the duration of the tournament. The outcome of the bid will be known in November 2017. If Ireland is successful, the logical step for the GAA would be to enter discussions on how any temporary facilities could be made permanent and on the costing and funding of such an arrangement. The staging of the World Cup would provide a huge boost for the Irish economy; with good long-term planning it can also leave a very significant and positive legacy for the GAA.

In the meantime, progress continues on the development of two of our major stadiums. As I write, work on the new Páirc Uí Chaoimh is on schedule. It is



“Fifty-six  
teams from  
...all over the  
world travelled  
to Dublin to  
participate...”



10 August 2016; Ando Radafy of Europe in action against Tshoboko Johnviss Moagi of South Africa Gaels of Europe during the Etihad Airways GAA World Games 2016 - Day 2 at UCD in Dublin.



29 October 2016; Youth attendees during the GAA Youth Forum 2016 at Croke Park in Dublin.



1 October 2016; Groundsman Enda Colfer lines the pitch ahead of the GAA Football All-Ireland Senior Championship Final Replay match at Croke Park in Dublin.

a spectacular development, and Cork County Committee deserves credit for the vision and determination that is helping to realise this project.

As for Casement Park, a new planning submission will be made shortly for its redevelopment, the culmination of an exhaustive and detailed consultation process to address the reasons that led to the original planning award being overturned after a judicial review. The Ulster Council's Casement Park Project Board, under the leadership of Tom Daly, and with the support of Antrim County Committee, has striven to address the concerns of local residents on safety and traffic, and of the Casement Park Social Club; this is reflected in an impressive new design. Despite the delays, I remain confident that a new Casement Park will be built.

### Pitch Maintenance

In last year's report to Congress I wrote about the need to develop a more scientific approach to pitch maintenance, noting that the growth in the number of county training centres and the increasing number of clubs that are developing additional pitches emphasised the importance of properly protecting and sustaining these important assets. In March, Ard Chomhairle approved the establishment of a National Pitch Maintenance Workgroup under the chairmanship of Kieran McGann (Corcaigh), and with the active support of Damian McLaverty, General Manager of the Golf Course

Superintendents Association of Ireland. The goals of the workgroup are clear: (i) to raise the standard of pitch surfaces; (ii) to provide education and information on best practice in sports-turf management; (iii) to deliver optimum playing-surface standards and usage levels; (iv) to protect and maximise investment in club and county pitches; (v) to ensure that pitches are maintained and presented as professionally as possible.

The workgroup organised a National Education Day for GAA groundsman at the National Games Development Centre at Abbotstown in May. Fifty-six people from eighteen counties attended, which was a disappointingly low number. The difficulty in convincing counties to address the challenge of pitch maintenance was also evident in efforts to organise provincial seminars. The workgroup remains undeterred, however, and, as part of its efforts to highlight this important issue, is launching a GAA National Pitch Award scheme for 2017. My sense is that many counties have not yet realised how important pitch maintenance is for the Association. Confronting that lack of awareness has to be a priority for 2017.

### Strategic Plan

At the half-way point of our Strategic plan 2015-2017, it is right that we reflect on both the progress we have made in the attainment of the plan's objectives and on the areas in which we need to re-focus our efforts.

The plan was launched in March 2015. It sets six goals to guide our activities, identifies thirty-two strategies to achieve these goals and defines measures of success. Devising such a plan is the easy part; implementing it is the difficult bit, as it requires the co-operation of many individuals and units. But thanks to the work of the Strategic Plan Implementation sub-committee and to staff members and volunteers, the plan's objectives are being turned into reality in many areas. In the past eighteen months we have:

- *delivered an ambitious Club Leadership Development Programme to over 1,000 club officers;*
- *implemented new models of participation to address decreases in participation (e.g. Super Games Centres and the Celtic Challenge);*
- *developed a Membership Card Programme to reward members for their membership of their clubs;*
- *reformed inter-county grading structures to reduce the demands on talented players in the 17-21 age bracket;*
- *launched a new national procurement programme to help clubs achieve savings on common products and services;*
- *agreed a new long-term funding framework for the GPA, which meets the agreed objectives of our shared approach;*
- *developed a new official GAA website, GAA.ie.*





23 July 2016; Tipperary manager Liam Kearns at the final whistle of the GAA Football All-Ireland Senior Championship, Round 4A, game at Kingspan Breffni Park in Co Cavan.

These are just some examples of the progress we have made in implementing the Strategic Plan. A detailed breakdown of the objectives achieved to date has been provided in the recently published Mid-Point Progress Report. I would encourage you to read this report.

Implementation efforts have been guided by the Strategic Plan Implementation sub-committee and the superb work of Ruairí Harvey. In the sometimes- hectic day-to-day activities, it can be easy to lose sight of what the Association seeks to achieve through its Strategic Plan. The Strategic Plan Implementation sub-committee, however, has maintained a keen sense of priorities and has not allowed short-term pressures to take precedence over longer-term strategic goals.

It is important to note that much still remains to be done. For the remaining eighteen months of the life of the Strategic Plan, we will continue to work hard towards the achievement of our remaining goals.

## Investing in Leaders

Our club officers, by virtue of their various functions and roles within their clubs, the work they do and the impact this has on their clubs and communities, should be seen as leaders. It is right, then, that the Association invests in our club officers as leaders, which is exactly what it seeks to do through the Club Leadership Development Programme. At its simplest, the programme enables

the principal club officers – Chairperson, Secretary, Treasurer and PRO – to carry out their roles more efficiently. Participants in the programme are prepared for new responsibilities and are equipped to make a more effective contribution to their clubs, communities and to the Association.

Since its launch in February 2016, 1,060 club officers in eighteen counties have completed the programme. The practical seven two-hour modules in the programme are delivered by our team of Leadership Associates. It was recognised from the outset that the quality of the programme would be dictated by the quality of this group, so forty Associates with experience of being officers and of facilitating adult learning were selected and given four full days of training. Through the programme, participating officers have gained a greater understanding of shared challenges in clubs, examined ways to approach common problems, and accessed information to make better-informed decisions on club matters. Ongoing evaluation and feedback have reassured us that this investment in leadership development has resulted in our officers being more confident in their understanding of their roles, more efficient in meetings, more knowledgeable about the resources and supports available to them, and better able to communicate with their members and external units. Online resources have been developed to complement the face-to-face aspects of the programme, and all participating officers receive a Certificate of Achievement.

The aim is to deliver the programme in all thirty-two counties before the end of March 2017. One hundred additional modules have been requested from counties and a process is under way to agree dates and venues for these events.

## Dermot Early Youth Leadership Initiative (DEYLI)

This initiative expanded in 2016 from its three-county pilot to reach 130 young people aged 15-18 years in seventy-three clubs in counties Kildare, Dublin, Roscommon, Galway, Cork, Tipperary, Donegal and Monaghan.

In 2016, eighty of these participants graduated from NUIG with a FETAC Level 6 Foundation Certificate in Youth Leadership and Community Action. The Earley family were represented at the graduation in October by Dermot's wife, Mary, and his daughter, Anne-Marie. Dermot Jr remains the patron of the initiative.

The programme's partnership with Foróige and NUI Galway is just one of the reasons why the testimonies of the participants – and indeed of their parents and guardians – is so positive. Another is the dedication of the thirty-seven volunteer tutors who facilitated the creative and innovative content. National Health and Wellbeing Co-ordinator, Stacey Cannon, has been the driving force of the programme for the GAA. The challenge now is to find appropriate funding or philanthropic support to employ a



dedicated co-ordinator to ensure that the DEYLI achieves its full potential and becomes available on an annual basis to interested young members of the Association and our future leaders.

## 1916 Commemoration

The GAA played a prominent part at both local and national levels in the commemoration of events that marked the centenary of the 1916 Rising. Five particular events marked the Association's contribution at national level:

**“The centrepiece of the GAA commemoration took place on April 24, 100 years by date from the beginning of the Rising”**

- Just before Christmas 2015 the Association published *The GAA and Revolution in Ireland 1913-1923*, a book of essays edited by Gearóid Ó Tuathaigh, Professor Emeritus in History at NUI Galway. Leading writers in the research fields of modern Irish history and the history of sport – Eoghan Corry, Mike Cronin, Paul Darby, Diarmaid Ferriter, Dónal McAnallen, James McConnel, Richard McElligott, Cormac Moore, Seán Moran, Ross O’Carroll, Gearóid Ó Tuathaigh, Mark Reynolds and Paul Rouse – explored the impact on ordinary life of the decade between the Lockout of 1913 and the end of the Civil War. They examined the effects of the First World War, the 1916 Rising and its aftermath, the emergence of nationalist Sinn Féin and its triumph over the Irish Parliamentary Party, as well as the War of Independence (1919-1921) and the Civil War (1922-23). All of these events and issues were examined as they related to the GAA.

- In February and March 2016 the GAA Museum hosted a series of lectures, *Revolutionary Ireland 1913-1923*, which complemented Professor Ó Tuathaigh’s volume and in which distinguished historians Aogán Ó Fearghail, Uachtarán, (whose lecture was on Gaelic Sunday 1918), Tim Pat Coogan, Paul O’Brien, Professor Diarmaid Ferriter, Dr. William Murphy and Liz Gillis presented a series of engaging lectures over six consecutive weeks, looking at various facets of the revolutionary period in Ireland.

- The centrepiece of the GAA commemoration took place on April 24, 100 years by date from the beginning of the Rising, when *Laochra* was presented in Croke Park at the conclusion of the Allianz Football League Division One and Two finals. The spectacular pageant featured almost 2,000 dancers, singers, musicians, entertainers and members, and presented the story of Ireland in eight scenes, beginning with the Myths and Dreams of an Ancient Land that took us through the folklore of Cúchullain to the 1916 Rising and the new Ireland of 2016. The event took place before an audience of 80,000 and was very well received. The concept for the commemoration was developed by Tyrone Productions who did an outstanding job in articulating the aspirations of the GAA through the pageant.

- On June 18 the final of the Provincial Council of Britain’s inter-county Shield competition was played on a pitch on the site of the internment camp at Frongoch (Wales) to commemorate the fact that Gaelic football games were played regularly by internees who were imprisoned in Frongoch after the 1916 Rising. Gloucestershire and Hertfordshire contested the game for the Wolfe Tone Cup in this unique setting, with Gloucestershire emerging as winners. It was a memorable event, and spectators felt the force of history as the players contested the final in the same surroundings that had been a Croke Park for the participants in daily games during their imprisonment 100 years ago.

- The final event in the national programme to commemorate the Rising was a Summer School hosted by the GAA Museum

from 30 June to 2 July, the theme of which was *The GAA and Revolution in Ireland 1913-1923*. A panel of distinguished historians delivered lectures that considered the GAA’s role in the revolutionary period and the effect of the events of the period on the GAA.

I would like to acknowledge the role of our archivist, Mark Reynolds, in the organisation of these events and to extend my gratitude to the members of our History and Commemorations Committee.

## Bloody Sunday

The Bloody Sunday Graves Project continued in 2016, ensuring that those victims of the tragic events at Croke Park on November 21, 1920 are appropriately remembered. On the 95th anniversary, in 2015, a headstone was unveiled in Glasnevin Cemetery on the grave of one of the victims, Jane Boyle. Since then, with the assistance of the Glasnevin Trust and journalist Michael Foley, author of *The Bloodied Field* – the outstanding book on the events of Bloody Sunday – we have been working with the families of two other victims, James Teehan and Daniel Carroll, to erect headstones on what were previously unmarked graves. There are still five Bloody Sunday victims in unmarked graves in Dublin and Tipperary on which we hope to erect headstones before the centenary year of 2020.

## Sponsorship and Marketing

The GAA enjoyed a good year in terms of sponsorship, renewing several contracts and attracting new sponsors for existing competitions, demonstrating that value continues to be delivered to partnerships. In total, ten sponsorship agreements were concluded in 2016.

For the All-Ireland senior hurling championship, the contract with Centra was renewed for a four-year period, while a three-year contract with Littlewoods Ireland was announced in December. There were two renewals



24 April 2016; A view of the Laochra entertainment performance after the Allianz Football League Final. Allianz Football League Finals, Croke Park, Dublin.

for the All-Ireland senior football championship: SuperValu signed up for a further four-year term through to 2019 and eir renewed for five years up to 2020.

Allianz, one of the GAA's longest-serving partners, renewed their title sponsorship of the Allianz Leagues for a further five-year term up to 2020. Allianz also sponsors Cumann na mBunscol and the GAA's international over the top (OTT) broadcast service, GAAGO.

Specsavers renewed its Hawk-Eye sponsorship for three more years (2016-18), while Sure (Unilever) became the GAA's first Match Statistics sponsor in an agreement that runs from 2016 to 2018. EirGrid, our U-21 football championship sponsor, also became the GAA's first ever Timing sponsor in a four-year agreement through to 2019. Bord Gáis Energy renewed their title sponsorship of the BGE U-21 hurling championship by signing up until 2020 in a five-year agreement, and a new partner was welcomed as title sponsor of the Féile tournaments in the form of John West, which agreed a three-year term from 2016 to 2018.

We are indebted to the support of all our sponsors. We believe that the number of renewals completed in 2016 confirms that our partnerships work for both the GAA and the sponsor.

We continue our own efforts to promote our competitions. In 2016 we rolled out phase two of our *Be There. All the Way.* campaign in several media, including TV, radio, press, digital, social media and outdoor advertising. We also developed a specific campaign to target families and GAA supporters who may not have experienced a live game before. The #WellWorthIt campaign promoted the great-value ticket offers available for families, as well as the entertainment and atmosphere of a live game. Our sponsors also engaged in a wide range of innovative promotional activities, which significantly increased the visibility of our games.

### Croke Park Stadium Overview

In 2016 over 1.3 million people attended thirty event days, three concerts, eight World Games finals, twelve days of Go Games and four days of Cumann

na mBunscol finals in the Croke Park Stadium, all taking place without any safety incidents to note. The events highlight was the Laochra celebration in April, while Bruce Springsteen played two sell-out shows in May and there was also a very successful concert by Beyoncé. There was a partial pitch replacement after the concert events with no adverse effects on playability or aesthetics. Once again, we must congratulate our pitch management team, led by Stuart Wilson, for the continuing high standard of their work.

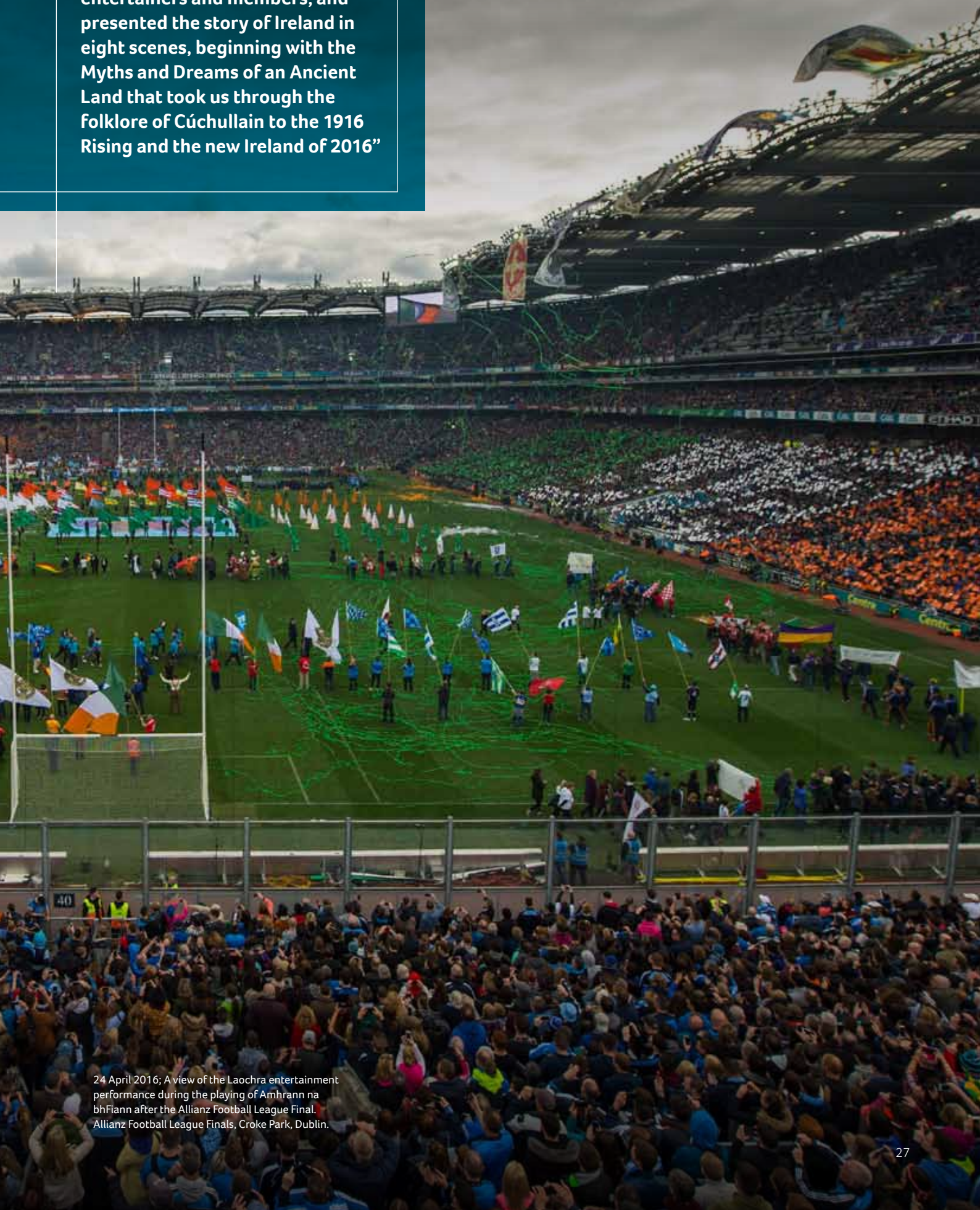
In April, Croke Park became the first stadium in the world to obtain certification to the newest international Environmental Standard ISO 14001:2015. The stadium was also successfully recertified to the international standards for Sustainability Event Management and Health and Safety Management. Croke Park was awarded the Excellence in Waste Management Award at the annual Green Awards, and our Environmental and Sustainability Management Group was awarded the Unsung Hero Award at the 2016 Stadium Business Awards. Croke Park has diverted 1,563 tonnes of waste from landfill since







“2,000 dancers, singers, musicians, entertainers and members, and presented the story of Ireland in eight scenes, beginning with the Myths and Dreams of an Ancient Land that took us through the folklore of Cúchullain to the 1916 Rising and the new Ireland of 2016”



24 April 2016; A view of the Laochra entertainment performance during the playing of Amhrann na bhFiann after the Allianz Football League Final. Allianz Football League Finals, Croke Park, Dublin.



2014. We have reduced the amount of waste generated within the stadium by 30% and are maintaining 0% of waste to landfill for the third year in a row, which means that not one piece of waste has been sent to landfill.

The stadium and its Meetings and Events business continue to deliver a strong dividend to the Association with a €7.5 million contribution in 2016. Capital expenditure is high, reflecting the age of the building and the need to have a continuous programme of repair and maintenance. It is estimated that this could cost up to €5 million per annum for the next ten years; however, this will ensure that Croke Park retains its status as one of Europe's top stadiums.

## GAA Museum

The GAA Museum continues to provide an outstanding cultural experience to visitors, highlighting our games and their place in Ireland's social history. In 2016 there were 153,000 visitors to the museum and to the Skyline and stadium tours in Croke Park. In addition to the public tours, private group tours are very popular and include active retirement groups, tour-operator groups, schools groups, language schools and GAA clubs. The museum is part of the new Dublin Northside Attractions (DNA) route, which includes Glasnevin Cemetery Museum, Jameson Distillery, Botanic Gardens and GPO Witness History; the museum is also part of the City Sightseeing bus tour route. A new exhibition, 'Ireland's Olympians', was launched in May. It displays and celebrates the sportsmen and sportswomen who have represented Ireland and achieved success at Olympic level.

In August 2016 four players were inducted into the GAA Museum Hall of Fame: the late Dermot Earley (Roscommon) and John O'Keeffe (Kerry) in football, and Tony Doran (Wexford) and John Connolly (Galway) in hurling. An event was held in the museum for the players and their families to celebrate their achievements and their contribution to Gaelic games.

## Communications

A major redesign and upgrade of the GAA's online presence, including a revamped GAA.ie website, was introduced in 2016. The new website, along with increased usage of social media, has provided better access to important news, information, fixtures and results in a user-friendly and intuitive manner. It has also enabled the Association to provide more comprehensive match-day coverage, including live updates, images and video content. One particular initiative, Fanwall, has been a great success, allowing attendees at matches to have their pictures and messages displayed on the big screens at venues. Usage of Fanwall has been especially successful with younger spectators at our games.

The GAA launched its Snapchat account during the 2016 championship. Working directly with Snapchat HQ in the US, we built a public 'Snapchat Story' for the All-Ireland senior hurling championship final that was viewed by 300,000 people in Ireland and Britain, and had 15,000 submissions of content, figures that augur well for future digital growth. Our involvement in Snapchat will increase in 2017.

The GAA's monthly Club Newsletter underwent a full revamp in 2016. This should be essential reading for all clubs; the focus now is on ensuring that as many members as possible get a copy of the newsletter. It is sent to every club secretary in the Association, whose responsibility it is to share it with their members and/or make it available through their club websites.

## Information Technology

Under the direction of our Chief Information Officer, Tomás Meehan, the GAA IT Department is responsible for delivering robust and reliable IT services to members of the Association at all levels from club and county to national committees. The significant investment made by the Association in its IT infrastructure and systems in recent years continued in 2016. Some

of the key developments over the past year are summarised below.

### Infrastructure

#### *Croke Park WiFi*

The upgrading of a major component of the core IT Infrastructure at Croke Park, the roll-out of High Density WiFi, was completed in spring 2016. This investment allows up to 25,000 patrons to access free, high-speed internet connectivity over the Croke Park WiFi network when attending the stadium; the upgrade has performed superbly over the ten months since deployment. The areas covered include internal sections of levels 4, 5 and 6 in the Hogan, Davin and Cusack Stands, as well as all seats in the bowl on levels 5 and 6. The new High Density WiFi network has also become a significant asset for Croke Park meetings and events through its availability to attendees at conferences or other events in the stadium.

#### *Provincial and County Grounds*

Appropriate IT infrastructure is required to be in place at county grounds to enable services such as ticket scanning, CCTV, public address, press/media facilities and basic office functionality. In 2016 IT infrastructure upgrades were implemented in Cusack Park, Ennis, O'Moore Park, Nowlan Park, Fitzgerald Stadium, the Gaelic Grounds and St. Tiernach's Park. Significant additional IT network upgrades were also implemented in Thurles to enable the use of Hawk-Eye in 2016 and significant work has been completed with the Páirc Uí Chaoimh project team in Cork to ensure that appropriate IT infrastructure is in place to support the needs of the redeveloped stadium.

#### *National Games Development Centre*

The GAA IT Department was actively involved in providing the appropriate IT infrastructure – including LAN, WiFi and broadband connectivity – for the National Games Development Centre at Abbotstown. An online booking system was also deployed, enabling the effective management of the various pitches, dressing rooms, meeting rooms and other facilities.



**“...more comprehensive match-day coverage, including live updates, images and video content.”**

13 August 2016; A supporter takes a picture of the Kilkenny and Waterford teams during the parade ahead of the GAA Hurling All-Ireland Senior Championship Semi-Final Replay game between Kilkenny and Waterford at Semple Stadium in Thurles, Co Tipperary.





10 September 2016; Linesman Johnny Ryan sympathies with Fintan Burke of Galway after the Bord Gáis Energy GAA Hurling All-Ireland U21 Championship Final match between Galway and Waterford at Semple Stadium in Thurles, Co Tipperary.

### **Applications**

Significant effort has been made in 2016 to ensure that the key IT applications used in the GAA continue to be invested in and enhanced to meet the Association's needs.

### **National GAA Membership Card and Rewards Programme - grma**

A major new programme to add value to membership of the GAA began in 2016. The programme, called grma (an abbreviation of 'go raibh maith agat', an expression of gratitude to our members), is open to members who sign up online. Those who participate in the grma programme will receive a membership card enabling them to avail of benefits including priority access to tickets for games, discounts and other promotions. They will also be able to accumulate points for participating in GAA activities and to redeem these points for rewards for either themselves or their clubs. Further grma details will be communicated throughout 2017.

### **Membership Management**

The need to provide clubs with better systems to manage day-to-day engagements with their members (e.g. registrations, subscription payments, communications on club-related activities) has been identified. A significant exercise was undertaken in 2016 to determine specific requirements. Initiatives to improve the IT systems available to clubs will be undertaken in 2017.

### **Digital Communications**

The Digital Archive project to digitise up to 500 historical matches – being delivered in conjunction with the

Broadcast Authority of Ireland and RTÉ – continued in 2016, and is due for completion in 2017. This digitised footage will potentially be made available to view on the GAA website, as will footage of recent matches.

Many clubs already have excellent websites and provide great coverage of their clubs' activities on those sites. However, a significant number of clubs have neither the resources nor the expertise to develop a website; in order to support these clubs, a generic website template has been developed and is available for use by any club. This website template can be customised and modified to the needs of an individual club by anyone with basic computer skills. Over 200 clubs have signed up to use the template, with great success, and it is intended to extend the offering to cover the needs of county websites in 2017.

### **IT Security and Governance**

Working with the IT and Communications Committee, the GAA IT Department has undertaken significant work to continue to manage and improve the security and governance of IT within the Association. Guidance relating to information security and data protection requirements have been provided to GAA units, while information relating to risks associated with cyber threats has been shared. An internal IT audit has been conducted by Deloitte and the Association's auditors, Mazars, who evaluated the controls in place for key IT systems. An external security review and security penetration test were conducted in 2016 to ensure that the GAA's IT systems are secure.

An IT Officer Forum has been established to build stronger links between the GAA IT Department and IT officers at county and club levels, and regular sessions have been held with this group via teleconference and in Croke Park.

### **Games Development**

The Go Games and Kellogg's GAA Cúl Camps have had a transformative impact both on participation levels among children and the manner in which they are being provided with a child-centred, games-based and fun-filled approach to learning and development. Attendance at the 2016 Kellogg's GAA Cúl Camps broke all records, with 127,473 boys and girls participating in camps in July and August, a 25% increase on 2015 figures. This means that the camps are now one of the biggest child-sport promotions in the world, a testament to the intrinsic appeal of Gaelic games to this age cohort.

Go Games, and awareness of the developmental ethos underpinning the Go Games model, goes from strength to strength. National Go Games Week took place from March 21 to April 3, 2016. Two full days of blitzes took place in Croke Park with 1,152 children from clubs throughout the country taking part. Blitzes also took place in each county with 30,000 boys and girls getting to play Go Games during that period. Go Games week was just the start of the playing season and thousands more children got an opportunity to participate throughout the year.

GAA Super Games Centres are participation hubs for players aged 12-16 years that have been introduced to address the current deficit in youth participation. A player can attend a centre, which may be taking place in either a club or school, at a pre-determined time for an hour a week. During the hour, the player gets an opportunity to play small-sided Gaelic games. The centres run for a minimum of six weeks and often continue for over twelve weeks. In 2016 activities took place in more than eighty Super Games Centres. In recognition of this, a National Super Games Centre Day was held in Croke Park in September. All provinces were represented through seventeen schools from thirteen counties that participated. 240 pupils aged 13-15 years had the opportunity to play small-sided games in Croke Park with 125 pupils playing hurling and 115 pupils playing Gaelic football.

To date, our retention strategies have been largely based on the provision of formal (competitive) games. All the drop-out evidence suggests that a participatory pathway is required at youth level. The key requirement is that as many players as possible are provided with a meaningful programme

of pre-scheduled games that affords each team an opportunity for success relative to their standard of performance.

In 2016 the National Hurling Development Committee developed and launched a new national hurling competition known as the Celtic Challenge to replace the All-Ireland minor B and C hurling championships. The Celtic Challenge is a developmental competition for 16- and 17- year-olds who are not participating in state examinations. Thirty-one counties were represented in the Celtic Challenge and a total of thirty-eight teams – including regional teams – participated. The competition ran from May 4 to June 18, during which more than 1,000 players participated in a total of 118 games. The Celtic Challenge culminated in a grand finals day in Nowlan Park on June 18, when ten teams participated in five finals (Divisions 1–5).

The Celtic Challenge also featured a number of new initiatives that were trialled together for the first time in Gaelic games. A feature of the competition was that match officials met with the teams prior to the game to explain the rules of the competition and to address any queries from the players.

The ‘Best and Fairest Award’ was also trialled. After every match, the referee chose one player from each team on the basis of their skill level as well as the respect they showed to the playing rules, match officials and their fellow players. Two players per team also wore a ‘respect’ armband, the purpose of which was to streamline communication and information between players and the referee in order to address repeat penalties by a particular player or by the team in general. In addition to this, an interchange system was used throughout the competition, which ensured every player on a squad could be involved in a game (i.e. using rolling substitutions).

The competition was a resounding success, and the number of players, games and teams in the Celtic Challenge contrasts with the thirteen games for seventeen teams provided under the old minor B and C hurling championship structure in 2015. The Celtic Challenge will continue in 2017 with forty-eight teams involved representing all thirty-two counties.

### Coach Education

There has been consistent progress in 2016 in the review of the Award 2 Coach Education Programme; a revised



12 April 2016; Children from Gaelscoil Cholaiste Mhuire at the launch of Kellogg's GAA Cúl Camps 2016 Croke Park, Dublin.



Award 2 is now being piloted. In addition to the overhaul and provision of the Association's formal Coach Education courses, significant progress has been made in the development and provision of bespoke coaching workshops and programmes that maximise informal learning at grassroots level. A number of counties deliver Club Coaching Visitation Programmes that are supplemented by a schedule of regionalised coaching workshops. The contributions of Games Development personnel at county and club levels are complemented by learning opportunities for teachers. In July and August almost 500 primary school teachers participated in twenty-

**“Cúl Camps broke all records, with 127,473 boys and girls participating in camps in July and August”**

two GAA Teacher Summer Courses. The course is practical in nature, and aims to introduce teachers to Gaelic games – hurling, Gaelic football, camogie, Ladies Gaelic football, GAA handball and rounders. There is a face-to-face element in the course, which runs over three days. Subsequently, eight hours of online modules are completed using the GAA's Learning and Development Community Portal. The GAA is now the leading provider of blended e-learning courses for primary school teachers.

The Association's Learning and Development Portal – [learning.gaa.ie](http://learning.gaa.ie) – is now a highly valued resource for volunteer coaches. Over 32,000 volunteers are registered users of the portal. The portal provides an opportunity for coaches to participate in online coach-education courses, but it also hosts a number of important resource materials for coaches,

including the GAA Activity Planner, which allows coaches to plan and save their weekly sessions, whether for child, youth or adult players. All of the Association's physical coaching resources are now published online (e.g. Fun Do Coaching Manuals, Cúl Camp Coaching Resources); in addition, a 'Skill of the Month' is published on the site. There is also a GAA Learning YouTube Channel with over 1,000 videos that have attracted almost 400,000 views.

Finally, the National Games Development Conference, held annually in Croke Park, has become the preeminent event in the coach education diary. The 2017 GAA Games Development Conference took place on January 6 and 7, and focused on issues related to players along the playing pathway (child, youth and adult players). There was a special games-based forum, including presentations by expert hurling and Gaelic football coaches such as Paul Kinnerk, (coach, Limerick senior hurling team, 2017), Mick Bohane, (coach, Clare senior football team, 2016) and former Cavan footballer and coach to Greater Western Sydney AFL Club, Nicholas Walsh.

In addition to keynote speakers and parallel workshops, there was a specially constructed Researchers Exhibition, where a range of researchers from Irish third-level institutions presented their research findings, highlighting how this can influence the work of GAA coaches. Over 700 coaches from all over the country attended the conference, an indication of the appetite and enthusiasm amongst volunteer coaches to continue improving and informing themselves.

It is essential that every effort be made to perpetuate a games-based approach to training and development and to ensure that it accounts for 80% of all training inputs. This is not to diminish the importance of the more scientific contributions – be they physical fitness, psychological factors, or match analysis – but these, ideally, should not account for more than 20% of the total training input. The centrality of the game should never be underestimated. Indeed, if the

quality of games in the 2016 provincial club championships is anything to go by, there is a strong justification for reduced preparation times, more regular games and a philosophy of players going out to express themselves, as opposed to playing to a particular game-plan. Sometimes, less is more.

In 2017 a review led by Gary Keegan, the former Director of the Irish Institute of Sport, will consider the effectiveness of activities, processes and controls in place for Games Development in order to establish to what degree activities are operating in a systematic way and how well Games Development is reaching its objectives as detailed in the 2015-2017 Strategic Plan. Specifically, the exercise will review and assess (i) the National Games Development Policy and Strategy; (ii) the alignment of the National Games Development Strategy with GAA policy and values; (iii) leadership, management and operational practices within Games Development structures at national, provincial and county levels; and (iv) funding processes and measurement processes in place to assess return on investment.

## GAA Handball

The year 2017 was one of further progress for GAA Handball. Participation levels continue to rise, crowds at finals are growing, while the announcement of a brand new National Centre marks the beginning of an exciting era for the game.

The move to a festival-style weekend of finals in the 40x20 code saw a large crowd turn out in Kingscourt (Cavan) in March for what was a hugely successful event, which culminated in the All-Ireland Singles finals. The 60x30 finals returned to Croke Park in September and, with a sell-out crowd on both occasions, proved to be great occasions for the traditional game.

The biggest growth area at present is in the One Wall code. The One Wall game is a simple, cost-effective way to introduce handball and is also an



excellent addition to any school or club. I would encourage all GAA clubs to embrace the game of handball and to consider introducing the One Wall code, which can be accommodated in almost every existing clubhouse or sports hall, or on an outdoor wall, by the installation of floor and wall markings, details of which are available on [gaahandball.ie](http://gaahandball.ie). It is very inexpensive, offers an enjoyable recreational outlet for members of all ages and helps attract new members. Many top players of hurling and football have spoken of the benefits of playing handball, notably through improving hand-eye co-ordination and their speed and reaction times. It is also a pleasant way to stay fit in winter.

Perhaps the best news for the handball community came in September with the announcement that the GAA has agreed to work with Dublin City Council on the reconstruction of Sackville Avenue. This will provide new housing, will lead to the building of a world-class National Handball and Community Centre, will involve the demolition of the existing Croke Villas, and will create a new entrance to Croke Park to take pressure off other local streets.

These new arrangements were the fruits of a lengthy mediation process chaired by former Taoiseach, Bertie Ahern, which brought an end to the long-running dispute between Croke Park and the Irish Handball Council Sports Centre (IHSCS). The 2016 All-Ireland 60 x 30 semi-finals and finals took place in the IHSCS in September and October, and will continue to be played there until the new centre is built, with the GAA participating in the management of the existing premises.

## The Healthy Club Project

The Healthy Club Project (HCP) continues to make the GAA a healthier place for our members; the sixty participating clubs in Phase 2 (at least one from each county) deserve great credit for their efforts. The growth and development of the HCP would not be possible without

the continued support of Irish Life by way of their generous three-year corporate social responsibility (CSR) partnership with the Community and Health department of the GAA. The pioneering nature of this partnership was recognised when it was awarded CSR Programme of the Year at the Irish Sports Industry Awards last November

It's impossible to highlight in this report all the work being undertaken in every aspect of health, but we can recognise the positive effects the project is having on local clubs and communities, as evidenced by the contribution of Healthy Clubs to workshops at the 2016 National Health and Wellbeing Conference in Croke Park in October.

The HCP is considered one of Healthy Ireland's flagship programmes and our partnership with the HSE, the Department of Health, and the National Office for Suicide Prevention underlines the GAA's continued effort to support the wellbeing of our members and the communities. The HCP national co-ordinator, Aoife O'Brien, intends to bring Phase 2 to a successful conclusion in late 2017. It is planned to open participation to all interested clubs in early 2018.

## Critical Incident Response Plan (CIRP)

The Community and Health section was called upon a record number of times in 2016 to support and guide units in dealing with a variety of challenging situations, which indicates a greater awareness of the supports available since the launch of the GAA's Critical Incident Response resource in 2015. Unfortunately, the majority of situations involve the tragic death of a member, although a critical incident is defined as any situation that overwhelms one's natural capacity to respond.

The critical incident response resource – available to all clubs to access at [www.gaa.ie/community](http://www.gaa.ie/community) – is designed to help GAA units develop and maintain their own critical incident

response plan, to follow recommended practices when an incident arises, to ensure a consistency of care for all members at such times, and to identify and access the range of national and local support services that are available in such circumstances.

A number of county Health and Wellbeing Committees facilitated the adoption of their county-level CIRP in 2016 and supported numerous clubs in preparing their own plans, with Louth and Laois showing great leadership in this area. The aim is for all county-level plans to be in place by the end of 2017; clubs, too, are encouraged to put their own plans in place. Such proactive steps will prove invaluable in the event of an unfortunate situation or incident.

## Supporting Communities

Ronan Flynn in the Community and Health section continues to promote awareness of and participation in the GAA's Social Initiative, a project instigated by the former President Mary McAleese and her husband Martin, and one that remains close to the heart of many clubs. The Social Initiative is indicative of our values of inclusiveness and community identity, and supports our efforts to offer lifelong participation for all our members.

The GAA in 2016 played its part in the HSE's national emotional wellbeing campaign, *#littletings*. Following collaboration at provincial and county level (particularly in Connacht), the Community and Health team gave a distinctive GAA twist to the campaign at the All-Ireland football semi-final between Dublin and Kerry in August with evidence-based messages of support. Match-programme articles, stadium posters, pitch-side interviews and huge banners on the pitch before the throw-in and at half-time brought the messages to life to the capacity attendance in Croke Park. Videos involving GAA *#littletings* ambassadors Gary Sice (Galway), Alan O'Mara (Cavan) and Ashling Thompson (Cork) have





19 April 2016; Players representing 38 teams from 31 counties gear up to play 110 games between a total of 1140 other players in attendance at the launch of the Celtic Challenge 2016.



been viewed and shared thousands of times, receiving excellent coverage on national and regional print and broadcast media with messages that promote self-help and advice on how to support others. (See [www.yourmentalhealth.ie](http://www.yourmentalhealth.ie) for more details.)

Colin Regan continued to represent the GAA on the inaugural Healthy Ireland Council and, at a European level, he represented the Association in the *Sports Clubs for Health* project, funded through Erasmus+. This latter group brings together representatives from a variety of European sports federations and associations with the aim of highlighting best practice in health promotion through sport. The GAA's community-based approach is of particular interest. All outputs, including new guidelines and resources for European sports governing bodies and clubs, will be launched at an EU Parliament event in Brussels in April 2017.

## Child Safeguarding and Protection in the GAA

Under the direction of our Child Welfare and Safeguarding Manager, Gearóid Ó Maolmhichíl, the National Child Welfare and Protection Committee (NCWPC) oversees the implementation of our child safeguarding and protection strategy. It has established two sub-committees from among its membership and others, a Child Welfare Training sub-committee and a Legislation sub-committee to advise on the Association's child welfare responsibilities and on existing and pending relevant legislation. Both sub-committees played an important role in the amendment of our Code of Best Practice in Youth Sport with the recent publication of a sixth edition of Code of Behaviour (Underage), and also developed a new Club Children's Officer Training Programme, and trained seventy-five child welfare tutors and drafted a Designated Person's Training Programme for completion in 2017.

A NCWPC seminar in April examined the implications of Child Welfare Legislation

on our current work, discussed the contents of the new Club Children's Officer Programme and explored the new GAA online vetting system. A second seminar for county Children's Officers in November broadened the discussion. Topics discussed included the impact of social media on young people, the Player Injury Fund, requirements for reporting allegations of abuse, an update on current legislation, and the procedures for dealing with breaches of the Code of Best Practice.

### Child Protection in Sport Awareness Workshops

A revised version of the *Child Protection in Sport Awareness Training Workshop* was published in 2016 and the first Club Children's Officer Training programme was launched in November. Both programmes have been endorsed by Sport Ireland and are important in developing good practice at club level. They will be delivered by the GAA, the Ladies Gaelic Football Association (LGFA) and the Camogie Association, in line with our common approach to child welfare matters. Forty-one workshops took place in twenty counties in 2016, and a target of at least one workshop in every county has been set for 2017. In addition, arrangements are in place to have the programme delivered in Britain by local tutors in 2017.

### Code of Best Practice/Code of Behaviour

The Code of Best Practice in Youth Sport, which incorporates our Code of Behaviour (Underage), is an agreed policy document subscribed to by the Gaelic Games Associations. It contains a broad range of guidance, considering issues such as the standards of conduct required of our coaches, details on our Code of Behaviour, social media guidance, recruitment, vetting information, player injury requirements, medical guidance and much more. The Code is enshrined in Rule 1:13 of the Official Guide and in the Rules of the LGFA and the Camogie Association. As it was being implemented, it became clear that there was a need to agree a structure to deal with breaches that may occur. Following discussions

between the Associations and our legal advisors, the NCWPC developed a guidance document, *Dealing with Breaches of the Code of Best Practice in Youth Sport*, which is now available on [gaa.ie/childwelfareandprotection](http://gaa.ie/childwelfareandprotection).

### Vetting

The vetting of GAA personnel who work in roles of responsibility with children and vulnerable adults is carried out by the National Vetting Bureau (NVB) in the Republic of Ireland and by AccessNI in the Six Counties. Since April 2016 it is an offence to engage a person to work with children unless that person has been vetted in advance of taking up such a role. This applies to GAA coaches of underage teams and to others who, on our behalf, carry out roles of responsibility with children.

While the AccessNI system has enjoyed the benefits of an online vetting application system, a similar process only came into being for vetting in the Republic of Ireland since the National Vetting Bureau (Children and Vulnerable Persons) Acts came into force in April 2016. This development has resulted in the turnaround time for vetting being reduced from weeks to days. Prior to the Vetting Act, the GAA had vetted in excess of 100,000 applicants on the island of Ireland under the NVB and AccessNI. Since it came into force, a further 13,000 people have been vetted through the GAA/NVB online system. The success of the online system has enabled us to agree access to applicants from the LGFA and Camogie Association from January 1, 2017.

### Insurance

#### Property Insurance

Claims generated by weather-related incidents in recent years have placed pressure on property insurance rates. When undertaking development work, clubs may need to consider geography and previous weather incidents at the site. Ball-stop nets and damage from windstorms have generated significant claims and led to an increase in the excess that applies to claims for losses incurred. As clubs continue to invest in property resources, they must ensure

that works are undertaken only by fully insured professional contractors. Claims for property damage due to defective design or workmanship are not covered under property policies.

As units focus on improving facilities, it is also important to provide for ongoing maintenance repair and replacement of existing resources. Lack of maintenance and upkeep of property can contribute to personal injury claims, and our experience of liability claims indicates that units are not adequately providing for the cost of ongoing maintenance.

#### **Liability Insurance**

The number of personal injury claims being pursued against GAA units continues to rise: ninety-one new claims were reported in the past year, with current paid/reserve estimates amounting to €2.87 million. The current five-year cost of claims to the Association is €13.5 million. Personal-injury claims to the Association are averaging near €3 million annually. This is simply unsustainable.

Claims emanating from non-GAA use of properties are increasing: it is clear that, despite warnings, many units provide use of GAA property to third-party groups with minimal control of their activity. Failure to seek proof of insurance from persons or organisations using GAA property exposes the Association to risk that is not ours and to the financial cost of claims arising from this risk.

#### **Player Injury Fund**

We have highlighted before that a claims disparity across units and counties exists with respect to the level of team subscriptions paid to the fund versus the level of claims reimbursements drawn from the fund. With effect from 2017 a claims discount and claims loading will be incorporated into the Player Injury Fund subscription rates. This new model will be reviewed by the Risk and Insurance Committee in conjunction with claims data provided by Fund administrators Willis Towers Watson.

There has been a low take-up rate to an online claims-notification system

for reporting incidents which may give rise to a claim under the Injury Fund, which was launched in 2014 as a result of feedback and requests from clubs. It has now been redesigned and enhanced following feedback from its limited number of users; the new system will be relaunched in 2017. Further enhancements to the Injury Fund and claims processing can only be undertaken if the online system is used. We hope that counties and clubs will use the improved system.

### **Human Resources**

A key objective for the HR section in 2016 has been the further enhancement of the manager and employee self-service functions on the CoreHR Portal system, and there has indeed been an increase in the number of provincial- and county-based staff using the system. This enhancement has included the introduction of online performance reviews and work on the implementation of an online recruitment system, which will govern all aspects of the recruitment lifecycle from staff requisition through to the shortlisting and interview stages, and, ultimately, staff appointments. The recruitment project is currently at final testing stage and will provide a more streamlined and efficient process for Association recruitment when it is introduced early in 2017. In 2016 HR had responsibility for the management and co-ordination of over thirty-seven recruitment competitions at national, provincial and county levels. Over 1,480 job applications were processed, and over 300 candidates interviewed.

A Training Needs Analysis was completed in early 2016 to determine the training and development needs of staff, and HR has worked with Sport Ireland to provide an extensive training and development programme, not only to staff within Croke Park but also at provincial and county levels. A total of twenty-seven training courses were made available on an individual basis to staff members across all units, while a number of staff members have also availed of the Association's Further

Education Policy. Others benefited from funding assistance to pursue third-level education courses. The HR section also facilitated an individually tailored, one-to-one Microsoft Office training course for County Secretaries.

### **An Ghaeilge**

Maidir le ceist na Gaeilge, tá an-áthas ar Chumann Lúthchleas Gael go bhfuil ainm an Iar-Uachtarán, Seosamh Mac Donncha, luaite anois leis an scéim atá againn an Ghaeilge a chur chun cinn inár gclubanna agus atá á reachtáil againn i gcomhar le Glór na nGael agus Foras na Gaeilge.

Turas Teanga a tugadh air roimhe seo, is Fundúireacht Sheosamh Mhic Dhonnacha an t-ainm a bheidh feasta ar an gcóras ina gcuirtear comhairle agus cúnaimh praiticiúil ar fáil do chlubanna ar fud na tíre plean-teanga a leagan amach.

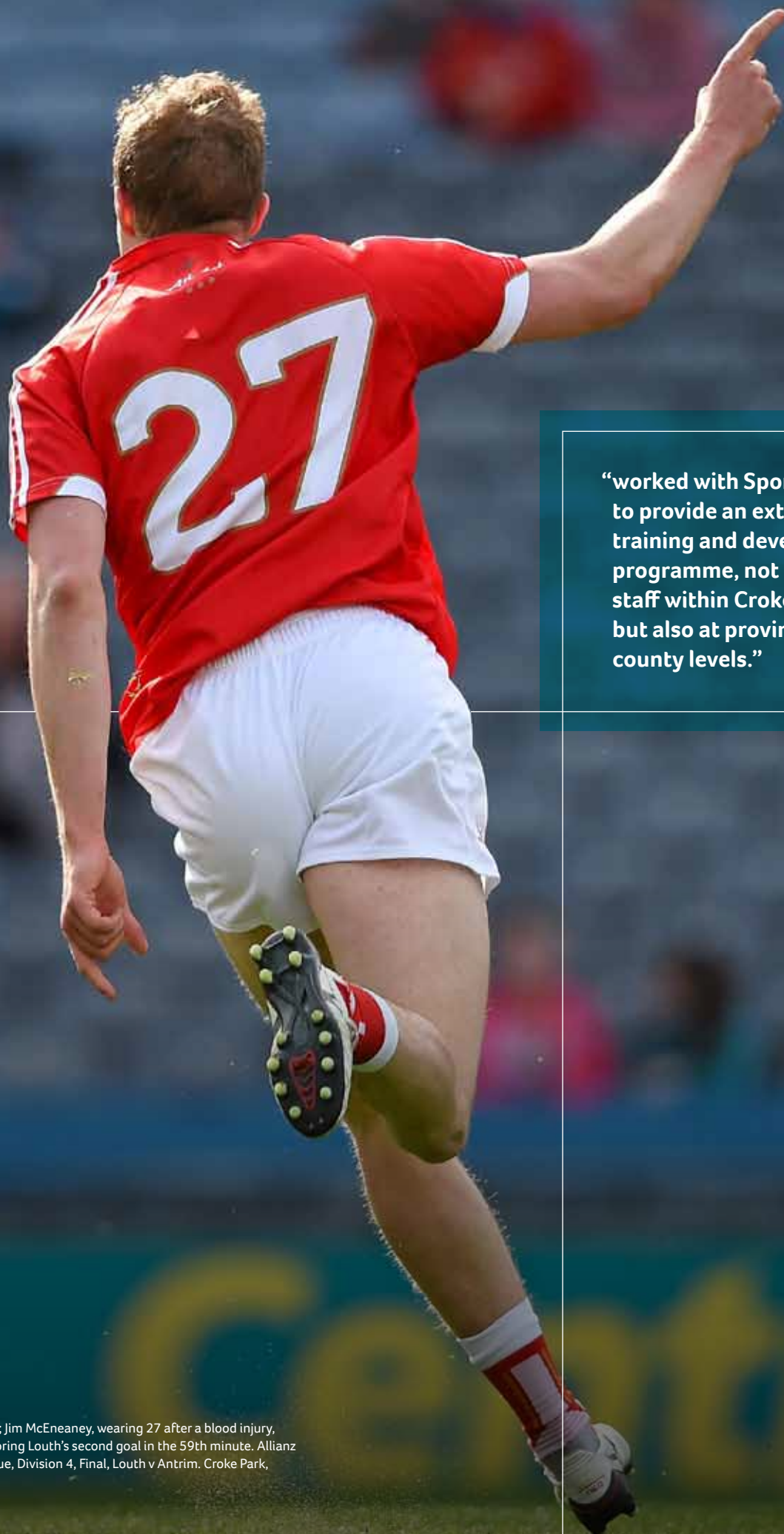
Is dóigh liom go bhfuil sé fíor a rá go raibh breis Gaeilge le feiceáil an bhliain seo caite sna foilseacháin a tháinig ó CLG go náisiúnta agus go háitiúil. Tá iarrachtaí á ndéanamh againn gur mar an gcéanna a bheidh an scéal ar an suíomh-ídirín agus ar na meáin shoisialta eile.

Fuair an méid Gaeilge a húsáideadh sa gcomóradh "Laochra" anseo i mí Aibreáin seo caite moladh mor freisin agus sin tuille aige.

### **Comhbhrón**

In May 2016 the Association lost two distinguished former Presidents through the deaths of Jack Boothman and Joe McDonagh. They had served successive terms of office between 1994 and 2000; both were significant influences during that period as the Association faced up to the challenges posed by a changing Ireland.





**“worked with Sport Ireland to provide an extensive training and development programme, not only to staff within Croke Park but also at provincial and county levels.”**

23 April 2016; Jim McEaney, wearing 27 after a blood injury, celebrates scoring Louth's second goal in the 59th minute. Allianz Football League, Division 4, Final, Louth v Antrim. Croke Park, Dublin.



17 March 2016; Ballyboden St Endas supporters, from left, Lauren McKeon, Rosie Cooney and Emma Nelson following their victory. AIB GAA Football All-Ireland Senior Club Championship Final, Ballyboden St Endas, Dublin, v Castlebar Mitchels, Mayo. Croke Park, Dublin.

Jack Boothman, the 31st President of the Association, was a proud son of Blessington and Wicklow. A man of warm personality, sharp wit and great sense of humour, Jack was beloved by members everywhere in the Association. He made history in that he was the first member of the Church of Ireland to become President of the GAA, and he had the rare ability to engage with people of all views and backgrounds. Both during and after his term as President, Jack never hesitated to express clear views on Association policy; his opinions, forcefully expressed, were always motivated by his loyalty to and concern for the Association. Jack suffered ill-health in his final years, yet remained a regular visitor to Croke Park, and his passion for the Blessington club, Wicklow and the GAA was as strong as ever until his death.

Joe McDonagh succeeded Jack as Uachtarán in 1997. He had already earned a national reputation as an outstanding Galway hurler, and added to his aura (as well as contributing a now-iconic moment in GAA and All-Ireland history) with his rendition of 'The West's Awake' after Galway's victory in the 1980 final. Joe was a charismatic man who inspired our members with his powerful oratory in both English and Irish. He had the great talent of being able to convey the ideals and vision of the GAA, while his marvellous personality and singing enlivened many a function. Joe was also an excellent administrator. He reached the highest office within the Association at a young age, and after his term of office served at national level in a

variety of roles. Until his untimely death, he was Chairman of the Community Development Committee, addressing challenges in which he had a huge personal interest, including those posed by emigration and rural depopulation.

The death of Ulster Council Secretary Danny Murphy in December also left a significant void within the GAA. We lost one of the most influential administrators in the long history of the Association. Danny transformed the status of the GAA in Ulster; his efforts, notably in building cross-community trust and in ensuring that the GAA finally got its fair rewards in terms of state investment in facilities, were responsible for enhancing the status of the Association within every sector of northern society. Always faithful to the mission and values of the GAA, yet utterly pragmatic, Danny gave strong and fearless leadership in a variety of roles at club, county, provincial and national levels. Few have had a greater impact on the growth and development of our Association. He was a great colleague and friend, and an invaluable source of advice. He is greatly missed.

Déanaim comhbhrón leis na clanna a chaill duine i rith na bliana. I measc na daoine a chaillamar do bhí:

**Gaillimh:** Padraic Keane; **Maigh Eo:** Fr. Peter Quinn, Fintan Tuohy, Greg Maher, Phil Kerrigan, Willie Casey; **Ros Comáin:** Tommy Connolly, Frank Dennehey; **Liatroim:** Dermot Gallagher; **An Clár:** Tom Downes; **Corcaigh:** John Corcoran, Jim Forbes, Mick Dolan; **Ciarraí:** Din Joe

Crowley, Mick Finucane; **Luimneach:** Christy Campbell, Larry Cross, John Reidy, Jim Hogan, Peter Bennis, Ger Cosgrave, P.J. Bourke, Timmy Horgan, Paddy Doody, Gerry Bennis; **Port Láirge:** Séamus Power, Pat Flynn; **Tiobraid Árann:** Mick Roche; **Ceatharlach:** Peadar Jordan, Fr. P.J. Byrne, Tony Fortune, Charlie Byrne; **Cill Dara:** Mick Leavy, Danny Flood; **Laois:** Pat Fingleton, Danny Brennan; **Longfort:** Terry Burns, Thomas Roche; **An Lú:** Joey Maher, Peter Hoey; **Áth Cliath:** Joe Rock; **Cill Chainnigh:** Michael 'Ducksy' Walsh; **An Mhí:** Bryan Smyth, Ray Mooney; **Uíbh Fhailí:** John Egan, Seamus Mulrooney, Ambrose Hickey; **Iar Mhí:** Michael Carroll, Seán Fogarty; **Loch Garman:** Paddy Kehoe, Michael Sheil, Eddie Cleary; **Cill Mhantáin:** Andy Phillips, Peter Keogh, Gerry O'Reilly; **Aontroim:** Gerry Barry; **Ard Mhacha:** Michael McConville, Joe Jordan; **An Cabhán:** Tommy Duke, Johnny Joe Brady, Aidan Farrell, Phil Brady, Paddy Donohue; **Doire:** Owen Gribbin, Mick Gribben, Lughaidh Mac Giolla Bhrighde, Sean O'Hara, Thomas Cassidy; **An Dún:** Joe Lennon, Brendan Sloan, Paddy O'Hagan, Peter Turley; **Dún na nGall:** Donal Monaghan, Séamus Mac Géidigh; **Tír Eoghain:** Shea Daly, Dan McCaffrey, Anna McCaughey, Frank Kennedy; **Fear Manach:** John James Treacy, John Maguire; **Muineachán:** Canon John McCabe, Niall McAdam; **Yorkshire:** Denis Carmody; **Warwickshire:** Joe Roarke; **Nua Eabhrach:** Mike Keane.





22 October 2016; Kilkenny hurler Michael Fennelly, centre, speaks as part of a panel discussion which also included, from left, Sharon Courtney, Niall McNamee, Prof. Eamon O'Shea, and Lauralee Walsh, during the 2016 GAA Health & Wellbeing Conference at Croke Park in Dublin.

## Buíochas

As always, I am indebted to the many people with whom I interact on a regular basis in our shared aim of developing and strengthening the Association. I must thank, in particular, the members of An Coiste Bainistíochta and Ard Chomhairle, to whom all of our major decisions are entrusted. They take their roles extremely seriously; every issue is considered in a calm and considered way, with the single objective of doing what is best for the GAA. This objective is facilitated by the leadership style and skills of the Uachtarán, Aogán Ó Fearghail; he ensures that all voices are heard, and his thoughtful contributions and good humour have had a positive impact on the decision-making process. On a personal note, I am indebted to him for his constant support, and I greatly value the excellent working relationship that we enjoy.

I also want to acknowledge the important role of our provincial secretaries and to thank them for their constant support. We have a good working relationship and our regular meetings are important in ensuring that we are at one in the implementation of policy. We will greatly miss the late Danny Murphy. I wish his successor, Brian McEvoy, well as he takes over from his most distinguished predecessor.

I would also like to thank our county officers, who carry the burden of progressing matters within their

jurisdictions and, especially, county secretaries, with whom my office has most day-to-day contact. Whether as full-time employees or volunteers, they are exemplary in the courteous and determined way they go about their work. My greatest debt of gratitude is to the staff in Croke Park. I am blessed to work with such a committed, talented and loyal group of people, with whom I enjoy working every single day. That is particularly true of Áine, Lorena and Teresa, who manage the work of my office so efficiently. Finally, I want to acknowledge the outstanding contribution of Séamus Ó Midheach who retired on December 31 after thirty-seven years of loyal and dedicated service to Croke Park and the GAA.

## Conclusion

Whatever the outcome of Congress's deliberations on the central questions of the proposed new format for the All-Ireland football championship, on the limiting of replays and on the tightening of the fixtures calendar, individual counties will still be faced with the task of addressing the issues faced by clubs, namely that players of all ages and abilities must be catered for, that club players must be offered an adequate number of fairly scheduled, meaningful matches, and that inter-county players have a strong desire to play for their clubs (a factor that must be borne in mind by inter-county team managers). There is a core truth about the GAA that cannot be

emphasised enough – the Association exists and thrives because of our clubs. It continues, therefore, to be a matter of crucial importance that the prosperity of our clubs be foremost in our minds in our decision-making. Counties have different structures in place and have different practices that have evolved over the years with regard to club-fixtures scheduling, but, whatever the individual nature of the challenge facing counties, the common goal of protecting and fostering the vibrancy of our clubs must act as our guiding principle.

**“...whatever the individual nature of the challenge facing counties, the common goal of protecting and fostering the vibrancy of our clubs must act as our guiding principle.”**

We have all lived through the recent and astonishing pace of change in the area of private and public communications afforded by new technology, and particularly where social media are concerned. Virtually anyone who wants to can have their opinions placed in the

**“...knits us into our communities and gives us back much more than we give to it.”**

25 July 2016; Waterford's Austin Gleeson and Tipperary's Ronan Maher are pictured in Carrick-on-Suir, located close to the border of Tipperary and Waterford ahead of the Bord Gáis Energy GAA Hurling U-21 Munster Final.





public domain. This democratisation comes with risks and responsibilities. Opinions are not truth, but, with sufficient repetition, opinions can assume, or be accorded, the status of irrefutable fact; little wonder, then, that the latest effect of internet/social media democratisation to cause concern is the phenomenon of ‘fake news’. It need hardly be said that the GAA inhabits this new social media landscape. It is regrettable that there is an excess of negative comment and personal criticism on social media of GAA players, managers and administrators. We have no control over this; all we can do is ask that our members refrain from speaking aggressively and indulging in personal abuse on social media. Such behaviour belittles the person who does so, belittles the Association and is not appreciated by our members.

While on the topic of new technology, we must recognise that the GAA will need to continue to commit substantial financial investments in this area if we are to maintain the standards necessary for the proper administration and functioning of a large and widespread organisation, and if we are to meet the expectations of our members and patrons and of the wide range of outside bodies with which we collaborate.

In 2018 the regrading of the inter-county minor level in hurling and football competitions from U-18 to U-17 comes into force. As this regrading concerns inter-county level only, individual counties will need to address the choice of whether to align their own county minor competitions with the new national grading or to remain with the U-18 age limit; counties will need to decide which age groupings best suit their needs. A related issue, arising from the decision of Congress 2016 to replace the U-21 football championship with an U-20 championship, is one now facing hurling: given the significant age gap between the new U-17 minor level and the existing U-21 hurling grade, hurling needs to consider whether to replace its U-21 competition by an U-20 one. My own belief is that this change should be made.

At the administration level, two developments should be noted. First, I would like to emphasise the great value of the Club Leadership Development Programme, which helps principal club officers carry out their roles more efficiently and make a more effective contribution to their clubs. Second, I would urge all concerned to remain committed to carrying out the programme of actions contained in our current Strategic Plan. We should look upon the plan as simply a series of agreed practical measures to improve our Association. You will have read in this report about the valuable progress that the plan has allowed us to make so far: what might have remained vague aspirations have been transformed into concrete actions that have benefited members, clubs and players. If we push through with the plan to the end, the GAA will be much the better for it.

In the area of player welfare, I look forward to the eventual findings of the research commissioned jointly by the GAA and the GPA on the demands placed on inter-county players and on the impact on players of the development of our games. The research findings will, I believe, contribute greatly to the achievement of our goal of helping inter-county players establish a proper balance between their sporting and personal lives, and between being club and county players.

Apart from these specific issues, our efforts continue to be directed towards recurring matters and pressures with which we are all familiar. Our volunteers work hard and must meet increasing demands on their time; as ever, then, we need to try to get more volunteers into the Association at club level. We must also continue to seek ways – through providing the proper structures and programmes of games – of combatting the dropout rate in the 13-19 age group. Elsewhere, the presence of fifty-six teams at the World Games in Dublin in August demonstrated that the international dimension of the GAA is becoming increasingly important, so we will need to support these units and facilitate the growth of our games

abroad. At home, we need to remain vigilant about our presence at all levels of the education sector and to be supportive of the vital links between educational institutions and the GAA. And all of us involved in the governance of the Association must remain open to improving our ways of doing things and to insist on the proper financial management of our respective units.

These latter obligations can sound mundane and, at times, even a little onerous. But we all know why we comply with them – we love our games. There is nothing to get a GAA member excited in mid-winter like the memory of the season gone by or the prospect of the one to come. Forget All-Ireland finals – what about the first-round junior B match against the neighbouring parish on a cold and soggy March afternoon, or the chance of U-14 glory later in the year. For just about all of us, life outside of or without the GAA and its games is unimaginable. The GAA knits us into our communities and gives us back much more than we give to it. How fortunate we are.

*Páirc Ó Dúfaigh*

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**Páirc Ó Dúfaigh**  
Ard Stiúrthóir







17 July 2016; A Galway U16 team has a team talk ahead of their curtain raiser match prior to the Connacht GAA Football Senior Championship Final Replay match between Galway and Roscommon at Elverys MacHale Park in Castlebar, Co Mayo.







# Iomáint

## Senior Hurling Review 2016



7 August 2016; Tadhg de Búrca of Waterford in action against Conor Fogarty of Kilkenny during the GAA Hurling All-Ireland Senior Championship Semi-Final match between Kilkenny and Waterford at Croke Park in Dublin.

**Another season and another occasion where the restorative, rejuvenating power of hurling on the soul was there for us all to savour.**

17 March 2016; Shane Dowling, Na Piarsaigh, moments after the final whistle. AIB GAA Hurling All-Ireland Senior Club Championship Final, Na Piarsaigh, Limerick, v Ruairí Óg Cushendall, Antrim. Croke Park, Dublin.





3 January 2016, Limerick's Sean Finn and Dáirmaid Byrnes in action against Kerry's Keith Carmody, Munster Senior Hurling League, Round 1, Limerick v Kerry, Gaelic Grounds, Limerick.



## In his match programme address before the 2016 All-Ireland final, Uachtarán Aogán Ó Fearghail put it perfectly when he said:

*“Very little connects us to our ancient heritage like a game of hurling. Today’s teams are the finest of a truly wonderful vintage. As ash meet ash, echoes of Celtic warriors will be brought to life before our eyes on the hallowed turf of Croke Park. Hurling builds our uniqueness as a race, today’s games reveal it.”*

Back in 2010 Tipperary won two All-Ireland hurling titles in the space of six unforgettable days in September.

First there was the apparent epoch defining victory over Kilkenny to deny the Cats the elusive five in a row. Then, the following Saturday, and with many of those senior stars like Paudie Maher and Noel McGrath in their ranks, the Premier romped to a 5-22 to 0-12 victory in an Under 21 final against Galway amid a carnival-like atmosphere in Thurles.

Tipperary had halted Brian Cody’s Cats and one of the greatest eras of success ever seen in the GAA. In cruising to an Under 21 title in the same week it was as if they were serving notice that the start of a new reign was upon us.

Only it didn’t quite work out like that.

It would take six years for the blue and gold storm that we were waiting for to finally arrive. But it happened in 2016 and if anything for Tipperary supporters, that extra wait made it all the more joyous when the success came.

The year started for Tipperary with a subtle change of stewardship. Michael Ryan, a selector with Liam Sheedy in 2010 and a part of the more recent backroom with another

2010 coaching veteran Eamonn O’Shea, was given the reins.

In truth, there were some doubts as to whether or not Tipperary could be awoken from the strange slumber which had followed the dizzy heights of September 2010.

There was little to dissipate those clouds of doubt as Tipperary mixed the good and the bad in the Allianz league and were picked off by Clare in the knock out quarter final stage.

The Allianz league had really belonged to two teams – Clare and Waterford.

Two counties and two panels of some of the most outrageous naturally gifted hurlers we have seen in a long time, and under the baton of Davy Fitzgerald and Derek McGrath – two young coaches and clever tacticians; men who are clearly deeply in love with the great game and in trying to master it.

Clare won all five of their matches in Division 1B and amassed a total of 6-107 along the way. A surprise home defeat to Dublin and a high scoring draw with Galway didn’t derail Waterford from making progress in Division 1A with Kilkenny also looking ominous.

The Deise struggled over Wexford and had a bit to spare over Limerick to make the Allianz league final. Clare saw off Tipperary and scored a phenomenal 4-22 to dominate Kilkenny’s 2-19 in the semi-final.

In the decider Clare and Waterford were like prize fighters circling each other and cancelling each other out. The closing minutes were dramatic as control swung from one end to the other – but the 0-22 apiece clash had also left room for improvement.

The replay was enthralling, with two last-gasp Tony Kelly points settling a cliff-hanger 2-19 to 1-23 in Thurles as Clare were Allianz league champions for the first time since 1978.

But within a handful of weeks Waterford were given the chance to inflict their revenge with Derek McGrath’s side superb in their Munster championship clash on June 5 with a fourth minute Maurice Shanahan goal putting them on the way to a deserved 1-21 to 0-17 victory over the Banner.

The victory put Waterford into the Munster final where they would meet a Tipperary team who had demolished a disappointing Cork 0-22 to 0-13 and then cleared a traditionally troublesome Limerick hurdle 3-12 to 1-16.

The Munster final on July 10 saw a young Waterford team ruthlessly taken apart by a Tipperary side looking like a very different proposition with a power and directness that was to be their new hallmark en route to a 5-19 to 0-13 victory with Seamus Callanan, John McGrath and Michael Breen rampant.

The early shots in the Leinster championship were fired by Westmeath who won all three of their matches in a preliminary round robin group that also featured the Kerry hurlers.

Dublin looked impressive when in atrocious conditions they dismantled Wexford at Croke Park, but the Dubs were then blitzed by a TJ Reid and JonJo Farrell inspired Kilkenny in the Leinster semi-final in Portlaoise.

Westmeath’s great run was abruptly halted by Galway in a quarter final with the Tribesmen then taking care of an Offaly side who came out of the preliminary round to see off neighbours Laois.

The Kilkenny-Galway Leinster final followed a familiar path with Galway contributing handsomely to the game – but Kilkenny ultimately having too much for them.

The qualifiers proved redemptive for Wexford – who scored a landmark first Championship win over Cork since 1956 – and also Clare who saw off Limerick to complete the quarter final pairings.







**“Hurling is one of our greatest gifts as a nation, preserving and nurturing it for future generations one of our key responsibilities.”**

13 August 2016: Colin Fennelly of Kilkenny scores his side's first goal under pressure from Barry Coughlan of Waterford in the eight minute during the GAA Hurling All-Ireland Senior Championship Semi-Final Replay game between Kilkenny and Waterford at Semple Stadium in Thurles, Co Tipperary.

Waterford and Galway comfortably ousted Wexford and Clare respectively to leave us with the top four teams in the country.

It was then, with the stakes for the destination of the Liam MacCarthy at their greatest, that the fireworks in the hurling summer really flared.

Waterford, mauled so badly in the Munster final, were underdogs against reigning All-Ireland champions Kilkenny.

But in a breath-taking encounter it took a late Walter Walsh goal and Conor Fogarty point to force a draw against an Austin Gleeson and Kevin Moran inspired Waterford, 1-21 to 0-24.

The replay a week later picked up where it left off, with Kilkenny certainly better, but Waterford in no way overawed or overwhelmed.

Colin Fennelly grabbed two goals for the Cats but Austin Gleeson and Jake Dillon also found the net and with the game four minutes into injury time there was a chance for Pauric Mahony to level the sides with a free from considerable distance – only for Kilkenny goalie Eoin Murphy to leap bravely and pluck it from over the crossbar and Richie Hogan nailing an equaliser for a 2-19 to 2-17 victory.

Not to be outdone, the second semi-final between Tipperary and Galway was another high quality tussle with Conor Cooney and Joe Cooney goals proving crucial but with Tipperary able to have a spread of influential players and scorers and a super sub goal from John O'Dwyer to get them to safety.

Since 2010 Kilkenny had won all of the matches of consequence against Tipperary. The spine of the great five in a row chasing Brian Cody team was gone but the Cats were on the verge of a third straight Liam MacCarthy with question marks still hanging over Tipperary.

Behind the headlines however, Michael Ryan's tweaks were clearly working in the Premier.

The emergence of minor star John McGrath onto the team as a prolific scoring threat, the arrival of the powerful Michael Breen in the middle and calming effect of James Barry at full back were crucial. When this was allied to the resurgence of inspirational leaders such as Paudie Maher, Brendan Maher and the magnificent Seamus Callanan – Tipperary were travelling in confidence.

Kilkenny had struggled to contain the pace and movement of Clare in the league semi-final and Tipperary mirrored that in the All-Ireland final as they were full value for their 2-29 to 2-20 victory.

Seamus Callanan scored an incredible 0-13 in one of the all-time great All-Ireland final displays. John O'Dwyer contributed 1-5 and John McGrath 1-3.

Like all great champions Kilkenny refused to surrender lightly but there were simply more questions than they had answers to.

It was the most emphatic Tipperary display at Croke Park since their win over Kilkenny in 2010 and they looked liberated as they cruised through the closing stages of the match. They needed to be at their best to deny Kilkenny and they did not disappoint.

It was as if the burden of expectations that followed that September week of glory in 2010 had finally been lifted from them.

The county also captured the All-Ireland minor title last September as they saw off Limerick in the decider and this will no doubt lead to more expectation.

But there was a maturity and a control about the Tipperary seniors of September 2016 that was at odds with the young stars who achieved so much so soon in 2010.

Premier fans will believe they can define a new era – but the summer showed that Waterford, Galway and Kilkenny are capable of still having a say and the great game has no intention of being predictable.

Waterford regrouped after their bitter semi-final disappointment to blitz their way to a memorable U-21 All-Ireland title.

No review of the hurling year would be complete without paying homage to Na Piarasigh who, given the year and its significance, produced something special in the AIB All-Ireland club senior hurling final on St Patrick's Day. Seamus Dowling and Kevin Downes inspired them to see off Cushendall 2-25 to 2-14 and become the first Limerick club to be crowned senior club champions.

Earlier in the year Bennettsbridge from Kilkenny defeated Abbeyknockmoy from Galway 1-17 to 1-14 in the club intermediate final at Croke Park. Glenmore made it a Kilkenny double in the junior final where they defeated Derry's Eoghan Rua 2-8 to 0-12.

It was a significant year for Meath hurling. All-Ireland U21 B winners, The Royals also won the Christy Ring Cup on two occasions when their initial clash with Antrim was refixed owing to an unfortunate scorekeeping error, but the Meath men again prevailed.

Mayo defeated Armagh 2-16 to 1-15 in the Nicky Rackard Final, while Louth defeated Sligo 4-15 to 4-11 in a high scoring Lory Meagher decider.

All of this in a year that also saw the launch of the new Celtic Challenge Cup at Under 17 level and prove a massive success with titles going back to teams representing Offaly, South Wexford, North Wexford, Waterford City and Wicklow.

Hurling is one of our greatest gifts as a nation, preserving and nurturing it for future generations one of our key responsibilities. The 2016 season proved the great game has a bright future.



“Not to be outdone, the second semi-final between Tipperary and Galway was another high quality tussle...”

14 August 2016; The Galway team during the parade ahead of the GAA Hurling All-Ireland Senior Championship Semi-Final game between Galway and Tipperary at Croke Park, Dublin.

**“It would take six years for the blue and gold storm that we were waiting for to finally arrive. But it happened in 2016 and if anything for Tipperary supporters, that extra wait made it all the more joyous when the success came..”**



4 August 2016; Niall O'Meara of Tipperary in action against Aidan Harte of Galway during the GAA Hurling All-Ireland Senior Championship Semi-Final game between Galway and Tipperary at Croke Park, Dublin.





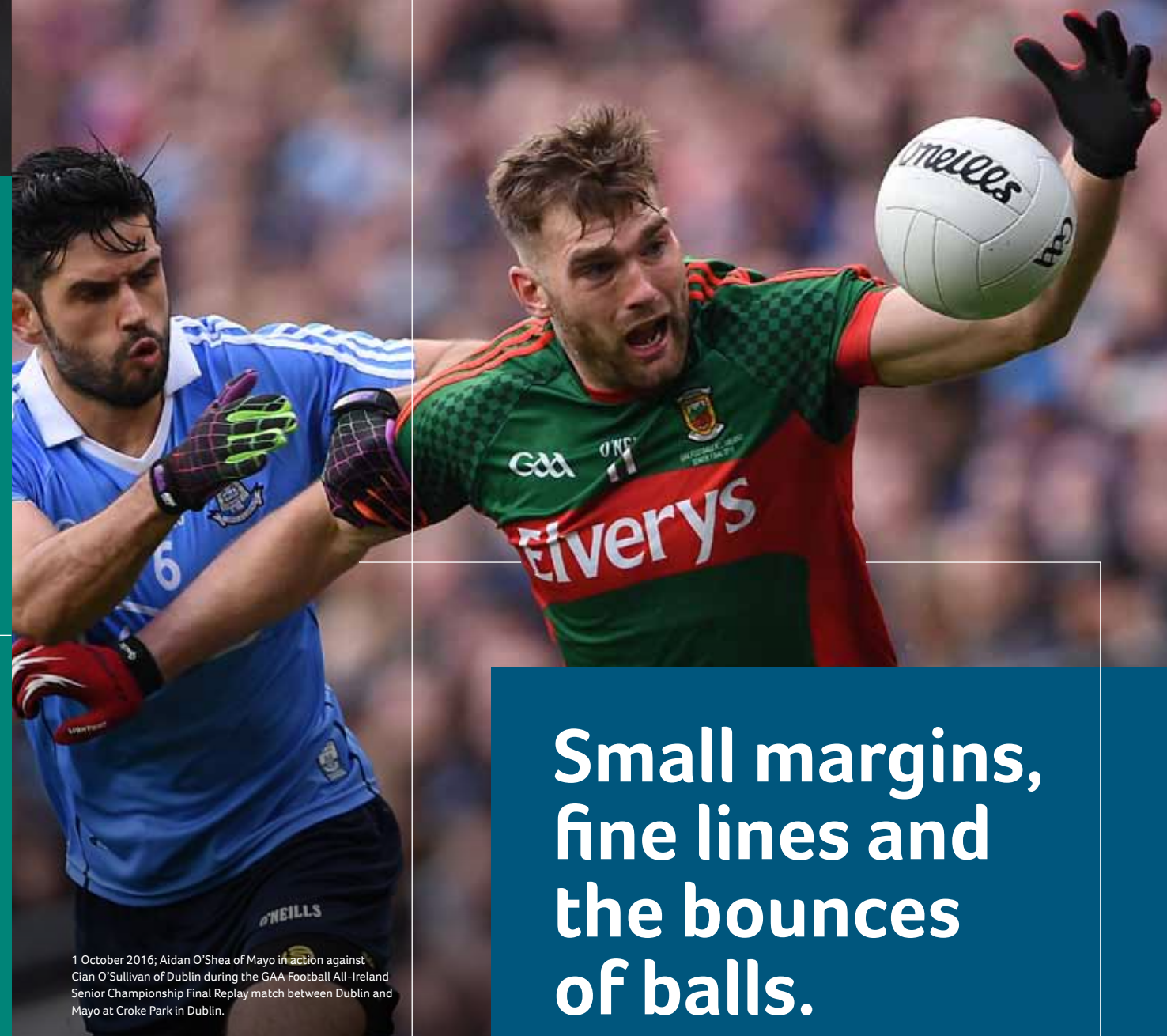


27 November 2016; Niall McNamee of Rhode celebrates after the final whistle of the AIB Leinster GAA Football Senior Club Championship Semi-Final game between Sean O Mahonys and Rhode at the Gaelic Grounds in Drogheda, Co Louth.



# Peil

Senior Football Review 2016



1 October 2016; Aidan O'Shea of Mayo in action against Cian O'Sullivan of Dublin during the GAA Football All-Ireland Senior Championship Final Replay match between Dublin and Mayo at Croke Park in Dublin.

**Small margins,  
fine lines and  
the bounces  
of balls.**





7 January 2016; Martin Dunne, Tipperary, in action against Jonathan Lyne, Kerry. McGrath Cup Group A Round 3, Tipperary v Kerry. Sean Treacy Park, Tipperary.



## On the smallest things the destination of highly coveted championship medals are decided and rarely has there been a more obvious case in point as the Dublin footballers rounded off another championship season top of the pile.

In so doing, the now three-time All-Ireland winning manager Jim Gavin helped the county to their first back to back victories since 1976-77 at a time when the county's legendary rivalry with old foes Kerry dominated the footballing landscape.

While such an outcome was always possible; it was far from a foregone conclusion and the way in which the season played out reminded us that reigning champions are there to be shot at.

Losing one All-Star - Rory O'Carroll - is one thing but when another, 2015 player of the year Jack McCaffrey joined him on the sidelines opting to take a year out, the idea of having to replace a third of the starting back six seemed like a major ask.

While it was that, it wasn't an insurmountable obstacle for Gavin or his charges.

New challenges, new faces and crucially new accolades. And there were no shortage of those for the men in blue in what was truly a season to remember.

Not for the first time in recent seasons the league provided a portent of things to come as the year unfolded.

Dublin attacked the competition panzer-like claiming all of the points

placed before them, opening up with a home win over Kerry and gathering points both home and away in an unblemished campaign.

While Down found the going tough in the top flight, Roscommon fully embraced their elevation to Division One claiming an away win over Kerry before securing a semi-final berth against the same opposition as Dublin and Donegal joined them in the last four.

Kerry more than atoned for their early season home hiccup against Roscommon with a commanding semi-final win at Croke Park in the repeat fixture while Dublin overpowered Donegal in another fixture that would be played out again before the year was out.

On April 24 the GAA celebrated the Centenary of the 1916 Rising with a spectacular pageant on the actual calendar anniversary of the seminal event.

Before that there were league honours to be presented.

The previous night Louth beat Antrim to claim division four honours while Clare raised eye-brows by beating Kildare in a win that signaled their intent ahead of a productive summer run.

On the Sunday Tyrone held off the challenge of Cavan to annex Division Two honours before Dublin and Kerry collided once again in the top flight decider.

Dublin maintained their hoodoo over the Kingdom running away in the closing stages with a comprehensive win that added further to their growing reputation.

During the months of February and March the clubs stole the limelight claiming the first All-Ireland medals of the season. In the senior final Ballyboden St Enda's held off Castlebar Mitchells.

The junior and intermediate titles went to Templenoe and St. Mary's Cahirciveen in a Kerry double over Mayo opposition.

Post-league the same question shrouded the onset of the championship. Could Dublin be toppled and how might this be brought about?

The early part of the season was not without its shocks.

Tipperary pulled off a major surprise by scoring a rare win over Cork while out west Galway finally dented Mayo's domination of Connacht.

Tipp's push was halted by Kerry in the Munster final but this did not herald the end of what turned out to be a memorable Tipperary odyssey.

Galway made full advantage of their Mayo scalp beating early season pace setters Roscommon - after a replay - while in the east Dublin's stranglehold on the Leinster championship continued with a second consecutive final win over Westmeath.

**“New challenges, new faces and crucially new accolades. And there were no shortage of those for the men in blue in what was truly a season to remember.”**

Ulster claimed the accolade of the most dramatic finale of the four finals as Peter Harte helped fuel a late push to finally shake off a resolute Donegal challenge.

In the background the qualifiers were not short on drama. Longford claimed wins over both Down and Monaghan while Clare saw off Laois, Sligo and Roscommon.

**“Kerry more than atoned for their early season home hiccup against Roscommon with a commanding semi-final win at Croke Park in the repeat fixture.”**

7 February 2016; Aidan O'Mahony, Kerry, in action against Ciaran Murtagh, Roscommon. Allianz Football League, Division 1, Round 2, Kerry v Roscommon. Fitzgerald Stadium, Killarney, Co. Kerry.







As expected Mayo breathed life back into their campaign overcoming tricky assignments against Fermanagh, Kildare and Westmeath.

Tipperary's bounce back came against Derry in Cavan before the quarter-finals came into view.

While Kerry had too much in reserve for Clare and Dublin persevered to break down the challenge of Donegal, the other two quarter-finals offered up more headlines.

Mayo held their nerve to pip Tyrone by a point in a nail biter in what was their toughest test to that juncture, but Tipperary claimed the plaudits by beating Galway to advance to a semi-final in what was fast becoming a year to savour on every front from the county.

It's worth recalling that at this juncture, that between 1977 and 2011 Dublin had not beaten Kerry in championship action but 2016 offered up another knock out instalment of a rivalry to match any.

**“It's worth recalling that at this juncture, that between 1977 and 2011 Dublin had not beaten Kerry in championship action...”**

The game suitably lived up to its billing with Kerry paying scant regard to the Dubs' recent dominance of the fixture.

Indeed when they struck for two goals before the interval to allow them to go in six up, the capacity crowd was entitled to wonder was a first possible defeat since August 2014 on the cards for the Dubs.

Not for the first time in recent seasons they answered unequivocally.

Without scoring a goal - itself a rarity - the Dubs chipped away with late points from Diarmuid Connolly and Eoghan O'Gara crowning another result to savour for those on Hill 16.

On the opposite side Tipperary gave Mayo plenty to ponder but despite a bright start and an impressive revival Mayo were quite simply too street smart and a goal from Conor O'Shea powered them to another final date with Dublin, a re-match of the 2013 final and a chance to end the oft-mentioned All-Ireland drought.

We weren't to know it at the time but for the first time ever the football championship would extend into the month of October and that was because a replay was required for the first time since 2000.

In a bizarre first instalment Mayo set about their task with vigour. Indeed had it not been for two incredulous first half own goals an unusually toothless Dublin could have found themselves adrift.

On a damp day for football it was nip and tuck during the second period before a squandered Dublin sideline ball allowed Mayo one last upfield foray, which was expertly converted by Cillian O'Connor from distance to force a draw and a replay.

On a drier day the replay was no less competitive.

Dublin surged into an early lead thanks in no small part to Dean Rock before a goal of the season contender from Lee Keegan shook the game.

A rough and tumble encounter saw both Jonny Cooper and Lee Keegan leave the field after black cards.

Once again a controversial goal provided a pivot as Diarmuid Connolly converted a penalty following a Rob Hennelly foul on Paddy Andrews.

Mayo refused to let go and a late, late free under the Hogan Stand provided O'Connor once again with a difficult chance to level matters late on but the fairytale credits had been used up in the first outing and Dublin held on.

This was Dublin's third one score final win under Jim Gavin, underlining a remarkable achievement and admirable resolve.

They have left their mark on this decade like no other team to date.





**“Ulster claimed the accolade of the most dramatic finale of the four finals as Peter Harte helped fuel a late push to finally shake off a resolute Donegal challenge.”**

17 July 2016; Ronan O'Neill of Tyrone in action against Rory Kavanagh of Donegal during the Ulster GAA Football Senior Championship Final match between Donegal and Tyrone at St Tiernach's Park in Clones, Co Monaghan.



**“...a re-match of the 2013 final and a chance to end the oft-mentioned All-Ireland drought..”**





21 August 2016; Mayo supporter during the GAA Football All-Ireland Senior Championship Semi-Final game between Mayo and Tipperary at Croke Park in Dublin.

# 2016 Results

and Financial Highlights







9 October 2016; Baltinglass captain Jason Kennedy lifts the cup after the Wicklow County Senior Club Football Championship Final match between Baltinglass and St Patrick's at County Grounds in Aughrim, Co. Wicklow.

# Time to celebrate

**1.** Allianz Football League Roinn 1; **2.** Allianz Football League Roinn 2; **3.** Allianz Football League Roinn 3; **4.** Allianz Football League Roinn 4; **5.** Allianz Hurling League Roinn 1; **6.** Allianz Hurling League Roinn 2A; **7.** Allianz Hurling League Roinn 2B; **8.** Allianz Hurling League Roinn 3A; **9.** Allianz Hurling League Roinn 3B; **10.** Bord Gais Energy GAA Hurling All-Ireland U21 Championship; **11.** Bord Gais Energy GAA Hurling All-Ireland U21B Championship – Richie McElligott Cup; **12.** Christy Ring; **13.** Connacht GAA Football Senior Championship; **14.** Eirgrid GAA Football All-Ireland U21 Championship; **15.** Electric Ireland GAA Football All-Ireland Minor Championship; **16.** Electric Ireland GAA Hurling All-Ireland Minor B Championship – Peadar O Liathain Cup; **17.** Electric Ireland GAA Hurling All-Ireland Minor Championship;





**18.** GAA Football All-Ireland Junior Championship; **19.** GAA Football All-Ireland Senior Championship; **20.** GAA Hurling All-Ireland Senior Championship; **21.** GAA Hurling All-Ireland Intermediate Championship; **22.** GAA Hurling All-Ireland U21C Championship – Andrew O Neill Cup; **23.** Leinster GAA Football Senior Championship; **24.** Leinster GAA Hurling Senior Championship; **25.** Lory Meagher; **26.** Munster GAA Football Senior Championship; **27.** Munster GAA Hurling Senior Championship; **28.** Nicky Rackard; **29.** Ulster GAA Football Senior Championship; **30.** Ulster GAA Hurling Senior Championship; **31.** Ulster GAA Hurling Senior Shield



# Results



## Peil

AIB GAA Football All-Ireland Senior Club Championship	Ballyboden/St Enda's	2-14	v	0-7	Castlebar Mitchels
AIB GAA Football All-Ireland Intermediate Club Championship	Hollymount-Carramore	0-10	v	2-10	St Mary's
AIB GAA Football All-Ireland Junior Club Championship	Ardnaree Sarsfields	1-10	v	4-13	Templenoë
Allianz Football League Roinn 1	Dublin	2-18	v	0-13	Kerry
Allianz Football League Roinn 2	Tyrone	1-17	v	0-15	Cavan
Allianz Football League Roinn 3	Kildare	1-19	v	2-17	Clare
Allianz Football League Roinn 4	Antrim	1-14	v	3-12	Louth
Eirgrid GAA Football All-Ireland U21 Championship	Cork	1-14	v	5-7	Mayo
Electric Ireland GAA Football All-Ireland Minor Championship	Kerry	3-7	v	0-9	Galway
GAA Football All-Ireland Junior Championship	Kerry	2-18	v	2-11	Mayo
GAA Football All-Ireland Senior Championship	Dublin	1-15	v	1-14	Mayo
GAA Football Interprovincial Championship	Connacht	3-10	v	2-16	Ulster





## Iomáint

AIB GAA Hurling All-Ireland Senior Club Championship	Na Piarsaigh	2-25	v	2-14	Ruairí Óg
AIB GAA Hurling All-Ireland Intermediate Club Championship	Abbeyknockmoy	1-14	v	1-17	Bennettsbridge
AIB GAA Hurling All-Ireland Junior Club Championship	Eoghan Rua	0-12	v	2-8	Glenmore
Allianz Hurling League Roinn 1	Clare	1-23	v	2-19	Waterford
Allianz Hurling League Roinn 2B	Down	1-15	v	0-20	Armagh
Allianz Hurling League Roinn 3A	Roscommon	4-15	v	0-7	Monaghan
Allianz Hurling League Roinn 3B	Fermanagh	2-13	v	3-8	Longford
Bord Gais Energy GAA Hurling All-Ireland U21 Championship	Galway	0-14	v	5-15	Waterford
Bord Gais Energy GAA Hurling All-Ireland U21B Championship - Richie McElligott Cup	Meath	1-20	v	0-15	Mayo
Christy Ring	Antrim	5-17	v	4-21	Meath
Electric Ireland GAA Hurling All-Ireland Minor B Championship - Peadar O Liathain Cup	Meath	3-11	v	4-17	Kerry
Electric Ireland GAA Hurling All-Ireland Minor Championship	Limerick	0-17	v	1-21	Tipperary
GAA Hurling All-Ireland Intermediate Championship	Clare	1-16	v	5-16	Kilkenny
GAA Hurling All-Ireland Senior Championship	Kilkenny	2-20	v	2-29	Tipperary
GAA Hurling All-Ireland U21C Championship - Andrew O'Neill Cup	Donegal	3-7	v	1-2	Fermanagh
Lory Meagher	Louth	4-15	v	4-11	Sligo
Nicky Rackard	Armagh	1-15	v	2-16	Mayo
GAA Hurling Interprovincial Championship	Munster	2-20	v	2-16	Leinster

# Hurling County Champions 2016



ANTRIM  
Loughgiel Shamrocks



ARMAGH  
Middletown Na Fianna



CARLOW  
St Mullin's



CAVAN  
Mullahoran



CLARE  
Ballyea



CORK  
Glen Rovers



DERRY  
Slaughtneil



DONEGAL  
Seán Mac Cumhail's



DOWN  
Ballygalget



DUBLIN  
Cuala



FERMANAGH  
Lisbellaw St Patrick's



GALWAY  
St Thomas'



KERRY  
Kilmoyley



KILDARE  
Celbridge



KILKENNY  
O'Loughlin Gaels



LAOIS  
Borris-in-Ossory/Kilcotton



LEITRIM  
Cluainín Uí Ruairc



LIMERICK  
Patrickswell



LONGFORD  
Wolfe Tones Mostrim



LOUTH  
St Fechin's



MAYO  
Ballyhaunis



MEATH  
Kiltale



MONAGHAN  
Inniskeen Grattans



OFFALY  
St Rynagh's



ROSCOMMON  
Oran



SLIGO  
Calry/St Joseph's



TIPPERARY  
Thurles Sarsfields



TYRONE  
Eire Og Carrickmore



WATERFORD  
Ballygunner



WESTMEATH  
Raharney



WEXFORD  
Oulart-The Ballagh



WICKLOW  
Bray Emmets



# Football County Champions 2016



ANTRIM  
Erin's Own Cargin



ARMAGH  
Maghera



CARLOW  
Palatine



CAVAN  
Ramor United



CLARE  
Kilmurry-Ibrickane



CORK  
Carbery Rangers



DERRY  
Slaughtneil



DONEGAL  
Glenswilly



DOWN  
Kilcoo



DUBLIN  
St Vincent's



FERMANAGH  
Derrygonnelly Harps



GALWAY  
Corofin



KERRY  
Dr. Crokes



KILDARE  
Sarsfields



KILKENNY  
Railyard



LAOIS  
Stradbally



LEITRIM  
Aughwillan



LIMERICK  
Monaleen



LONGFORD  
Mullinalaghta St Columba's



LOUTH  
Seán O'Mahony's



MAYO  
Castlebar Mitchels



MEATH  
Simonstown Gaels



MONAGHAN  
Scotstown



OFFALY  
Rhode



ROSCOMMON  
St Brigid's



SLIGO  
Tourlestrane



TIPPERARY  
Loughmore-Castleiney



TYRONE  
Killyclogher



WATERFORD  
The Nire



WESTMEATH  
St Lomans



WEXFORD  
Gusserane O'Rahilly's



WICKLOW  
Baltinglass

## 2016 Championship attendances

Date	Competition	Teams	Venue	Attendance
01/05/2016	Connacht Senior Football Preliminary Rd	Nua Eabhrac v Ros Comáin	Gaelic Park, New York	3,260
01/05/2016	Leinster Senior Hurling Qualifier Group	An Iarmhí v Uíbh Fhailí	TEG Cusack Park, Mullingar	2,200
01/05/2016	Leinster Senior Hurling Qualifier Group	Ciarraí v Ceatharlach	Austin Stack Park	836
07/05/2016	Leinster Senior Hurling Qualifier Group	Ciarraí v An Iarmhí	Austin Stack Park	782
07/05/2016	Leinster Senior Hurling Qualifier Group	Uíbh Fhailí v Ceatharlach	O'Connor Park, Tullamore	948
14/05/2016	Leinster Senior Football	Laois v Cill Mhantáin	Portlaoise}	-
14/05/2016	Leinster Senior Football	An Lú v Ceatharlach	Portlaoise}	4,575
15/05/2016	Leinster Senior Football	Uíbh Fhailí v An Longfort	O'Connor Park, Tullamore	5,023
15/05/2016	Ulster Senior Football Preliminary Rd	Fear Manach v Aontroim	Brewster Park	9,124
21/05/2016	Leinster Senior Football	Loch Garman v Cill Dara	Páirc an Chrócaigh}	-
21/05/2016	Leinster Senior Hurling	Áth Cliath v Loch Garman	Páirc an Chrócaigh}	10,391
22/05/2016	Connacht Senior Football	Liatroim v Ros Comáin	Páirc Seán Mac Diarmada	8,157
22/05/2016	Leinster Senior Hurling Qualifier Group	Ceatharlach v An Iarmhí	Netwatch Cullen Park	210
22/05/2016	Leinster Senior Hurling Qualifier Group	Uíbh Fhailí v Ciarraí	O'Connor Park, Tullamore	3,450
22/05/2016	Munster Senior Hurling	Tiobraid Árann v Corcaigh	Semple Stadium, Thurles	29,114
22/05/2016	Ulster Senior Football	Doire v Tír Eoghain	Celtic Park	12,011
29/05/2016	Connacht Senior Football	Londain v Muigheo	Irish TV Grounds, Ruislip	5,000
29/05/2016	Munster Senior Football	Port Láirge v Tiobraid Árann	Fraher Field	1,753
29/05/2016	Munster Senior Football	Luimneach v An Clár	Gaelic Park, Limerick	3,343
29/05/2016	Ulster Senior Football	An Cabhán v Ard Mhacha	Kingspan Breffni Park	15,263
04/06/2016	Leinster Senior Football	Laois v Áth Cliath	Nowlan Park	15,594
05/06/2016	Leinster Senior Hurling	Uíbh Fhailí v Laois	O'Connor Park, Tullamore	4,779
05/06/2016	Leinster Senior Hurling	An Iarmhí v Gaillimh	TEG Cusack Park, Mullingar	5,453
05/06/2016	Munster Senior Hurling	Port Láirge v An Clár	Semple Stadium, Thurles	19,715
05/06/2016	Ulster Senior Football	Muineachán v An Dún	Clones	12,782
11/06/2016	Leinster Senior Hurling	Áth Cliath v Cill Chainnigh	Portlaoise	10,419
12/06/2016	Connacht Senior Football	Ros Comáin v Sligeach	Dr. Hyde Park	8,338
12/06/2016	Leinster Senior Football	An Lú v An Mhí	Parnell Park	8,380
12/06/2016	Leinster Senior Football	An Iarmhí v Uíbh Fhailí	TEG Cusack Park, Mullingar	8,123
12/06/2016	Munster Senior Football	Tiobraid Árann v Corcaigh	Semple Stadium, Thurles	2,753
12/06/2016	Munster Senior Football	Ciarraí v An Clár	Fitzgerald Stadium	11,358
12/06/2016	Ulster Senior Football	Dún na nGall v Fear Manach	Ballybofey	15,918
18/06/2016	Connacht Senior Football	Muigheo v Gaillimh	Elverys MacHale Park, Castlebar	21,784
18/06/2016	All Ireland Football Qualifier Rd 1A	Ceatharlach v Cill Mhantáin	Netwatch Cullen Park	1,458
18/06/2016	All Ireland Football Qualifier Rd 1A	Doire v An Lú	Owenbeg	1,528
18/06/2016	All Ireland Football Qualifier Rd 1A	Laois v Ard Mhacha	Portlaoise	1,387
19/06/2016	All Ireland Football Qualifier Rd 1A	Liatroim v Port Láirge	Páirc Seán Mac Diarmada	785
19/06/2016	Leinster Senior Hurling	Gaillimh v Uíbh Fhailí	Portlaoise	5,930
19/06/2016	Munster Senior Hurling	Tiobraid Árann v Luimneach	Semple Stadium, Thurles	25,531
19/06/2016	Ulster Senior Football	Tír Eoghain v An Cabhán	Clones	19,141
19/06/2016	Ulster Senior Hurling	An Dún v Ard Mhacha	Athletic Grounds}	-
19/06/2016	Ulster Senior Hurling	Doire v Aontroim	Athletic Grounds}	354
25/06/2016	All Ireland Football Qualifier Rd 1B	Loch Garman v Fear Manach	Innovate Wexford Park	1,366
25/06/2016	All Ireland Football Qualifier Rd 1B	An Dún v An Longfort	Páirc Esler, Newry	2,560
25/06/2016	All Ireland Football Qualifier Rd 1B	Uíbh Fhailí v Londain	O'Connor Park, Tullamore	981
25/06/2016	All Ireland Football Qualifier Rd 1B	Aontroim v Luimneach	Corrigan Park, Belfast	456
25/06/2016	Ulster Senior Football	Dún na nGall v Muineachán	Kingspan Breffni Park	16,287
26/06/2016	Leinster Senior Football	Áth Cliath v An Mhí	Páirc an Chrócaigh}	-



Ulaidh 172,693 / Mumha 141,606 / Laighin 197,614  
 Connachta 86,841 / Provincial Total 598,754

**Total 1,384,996**

Date	Competition	Teams	Venue	Attendance
26/06/2016	Leinster Senior Football	An Iarmhí v Cill Dara	Páirc an Chrócaigh}	42,259
02/07/2016	All Ireland Football Qualifier Rd 2A	Sligeach v Liatroim	Markievicz Park	4,227
02/07/2016	All Ireland Football Qualifier Rd 1A Refixture	Laois v Ard Mhacha	Portlaoise	2,390
02/07/2016	All Ireland Hurling Qualifier Rd 1	An Clár v Laois	Cusack Park, Ennis	5,518
02/07/2016	All Ireland Hurling Qualifier Rd 1	Corcaigh v Áth Cliath	Páirc Uí Rinn	9,372
02/07/2016	All Ireland Hurling Qualifier Rd 1	An Iarmhí v Luimneach	TEG Cusack Park, Mullingar	2,400
02/07/2016	All Ireland Hurling Qualifier Rd 1	Loch Garman v Uíbh Fhailí	Innovate Wexford Park	3,128
02/07/2016	Ulster Senior Football Replay	Dún na nGall v Muineachán	Kingspan Breffni Park	17,174
03/07/2016	Leinster Senior Hurling Final	Gaillimh v Cill Chainnigh	Páirc an Chrócaigh	29,377
03/07/2016	Munster Senior Football Final	Ciarraí v Tiobraid Árann	Fitzgerald Stadium	21,521
03/07/2016	Ulster Senior Football Replay	An Cabhán v Tír Eoghain	Clones	20,223
09/07/2016	All Ireland Football Qualifier Rd 2B	Cill Dara v Uíbh Fhailí	Newbridge	4,016
09/07/2016	All Ireland Football Qualifier Rd 2B	Muineachán v An Longfort	Clones	5,262
09/07/2016	All Ireland Football Qualifier Rd 2A	An Cabhán v Ceatharlach	Kingspan Breffni Park	2,542
09/07/2016	All Ireland Football Qualifier Rd 2B	Muigheo v Fear Manach	Elverys MacHale Park, Castlebar	12,011
09/07/2016	All Ireland Football Qualifier Rd 2A	Doire v An Mhí	Owenbeg	2,352
09/07/2016	All Ireland Football Qualifier Rd 2B	Luimneach v Corcaigh	Semple Stadium, Thurles}	-
09/07/2016	All Ireland Hurling Qualifier Rd 2	An Clár v Luimneach	Semple Stadium, Thurles}	-
09/07/2016	All Ireland Hurling Qualifier Rd 2	Corcaigh v Loch Garman	Semple Stadium, Thurles}	15,985
10/07/2016	Connacht Senior Football Final	Gaillimh v Ros Comáin	Pearse Park	24,342
10/07/2016	All Ireland Football Qualifier Rd 2A	An Clár v Laois	Cusack Park, Ennis	2,105
10/07/2016	Munster Senior Hurling Final	Tiobraid Árann v Port Láirge	Gaelic Park, Limerick	26,518
10/07/2016	Ulster Senior Hurling Final	Aontroim v Ard Mhacha	Owenbeg	983
16/07/2016	All Ireland Football Qualifier Rd 3B	Muigheo v Cill Dara	Elverys MacHale Park, Castlebar	14,875
16/07/2016	All Ireland Football Qualifier Rd 3A	An Cabhán v Doire	Kingspan Breffni Park	5,591
16/07/2016	All Ireland Football Qualifier Rd 3B	An Longfort v Corcaigh	Glennon Brothers Pearse Park	4,248
16/07/2016	All Ireland Football Qualifier Rd 3A	Sligeach v An Clár	Markievicz Park	3,269
17/07/2016	Connacht Senior Football Replay	Gaillimh v Ros Comáin	Elverys MacHale Park, Castlebar	15,960
17/07/2016	Leinster Senior Football Final	Áth Cliath v An Iarmhí	Páirc an Chrócaigh	38,885
17/07/2016	Ulster Senior Football Final	Dún na nGall v Tír Eoghain	Clones	33,433
23/07/2016	All Ireland Football Qualifier Rd 4A	Tiobraid Árann v Doire	Kingspan Breffni Park	2,320
23/07/2016	All Ireland Football Qualifier Rd 4A	An Clár v Ros Comáin	Pearse Stadium	5,301
24/07/2016	All Ireland Hurling Quarter Final	Gaillimh v An Clár	Semple Stadium, Thurles}	-
24/07/2016	All Ireland Hurling Quarter Final	Port Láirge v Loch Garman	Semple Stadium, Thurles}	31,600
30/07/2016	All Ireland Football Qualifier Rd 4B	Muigheo v An Iarmhí	Páirc an Chrócaigh}	-
30/07/2016	All Ireland Football Qualifier Rd 4B	Dún na nGall v Corcaigh	Páirc an Chrócaigh}	27,819
31/07/2016	All Ireland Football Quarter Final	Gaillimh v Tiobraid Árann	Páirc an Chrócaigh}	-
31/07/2016	All Ireland Football Quarter Final	Ciarraí v An Clár	Páirc an Chrócaigh}	29,251
06/08/2016	All Ireland Football Quarter Final	Áth Cliath v Dún na nGall	Páirc an Chrócaigh}	-
06/08/2016	All Ireland Football Quarter Final	Tír Eoghain v Muigheo	Páirc an Chrócaigh}	80,250
07/08/2016	All Ireland Hurling Semi Final	Cill Chainnigh v Port Láirge	Páirc an Chrócaigh	34,729
13/08/2016	All Ireland Hurling Semi Final Replay	Cill Chainnigh v Port Láirge	Semple Stadium, Thurles	30,500
14/08/2016	All Ireland Hurling Semi Final	Tiobraid Árann v Gaillimh	Páirc an Chrócaigh	54,227
21/08/2016	All Ireland Football Semi Final	Muigheo v Tiobraid Árann	Páirc an Chrócaigh	53,661
28/08/2016	All Ireland Football Semi Final	Áth Cliath v Ciarraí	Páirc an Chrócaigh	80,250
04/09/2016	All Ireland Hurling Final	Cill Chainnigh v Tiobraid Árann	Páirc an Chrócaigh	82,016
18/09/2016	All Ireland Football Final	Áth Cliath v Muigheo	Páirc an Chrócaigh	82,249
01/10/2016	All Ireland Football Final Replay	Áth Cliath v Muigheo	Páirc an Chrócaigh	82,257
<b>Total Attendance</b>				<b>1,384,996</b>

# All-Ireland Senior Championship results



## Peil

<b>Round 1A</b>	Laois	1-10	v	0-10	Armagh
<b>Round 1A</b>	Derry	1-18	v	2-10	Louth
<b>Round 1A</b>	Carlow	1-17	v	1-12	Wicklow
<b>Round 1A</b>	Leitrim	0-12	v	0-8	Waterford
<b>Round 1A Replay</b>	Laois	1-11	v	1-10	Armagh
<b>Round 1B</b>	Longford	2-24	v	3-17	Down
<b>Round 1B</b>	Offaly	0-17	v	1-7	London
<b>Round 1B</b>	Fermanagh	0-19	v	1-11	Wexford
<b>Round 1B</b>	Limerick	2-6	v	0-9	Antrim
<b>Round 2A</b>	Sligo	2-15	v	0-10	Leitrim
<b>Round 2A</b>	Cavan	2-13	v	0-12	Carlow
<b>Round 2A</b>	Derry	1-14	v	1-11	Meath
<b>Round 2A</b>	Clare	0-14	v	1-10	Laois
<b>Round 2B</b>	Longford	2-13	v	1-13	Monaghan
<b>Round 2B</b>	Mayo	2-14	v	1-12	Fermanagh
<b>Round 2B</b>	Cork	2-12	v	0-10	Limerick
<b>Round 2B</b>	Kildare	1-22	v	2-14	Offaly
<b>Round 3A</b>	Clare	2-17	v	1-13	Sligo
<b>Round 3A</b>	Derry	1-17	v	0-18	Cavan
<b>Round 3B</b>	Cork	2-9	v	1-6	Longford
<b>Round 3B</b>	Mayo	2-17	v	0-14	Mayo
<b>Round 4A</b>	Tipperary	1-21	v	2-17	Derry
<b>Round 4A</b>	Clare	2-12	v	1-9	Roscommon
<b>Round 4B</b>	Donegal	0-21	v	1-15	Cork
<b>Round 4B</b>	Mayo	3-15	v	1-14	Westmeath
<b>Quarter Final</b>	Tipperary	3-13	v	1-10	Galway
<b>Quarter Final</b>	Kerry	2-16	v	0-11	Clare
<b>Quarter Final</b>	Dublin	1-15	v	1-10	Donegal
<b>Quarter Final</b>	Mayo	0-13	v	0-12	Tyrone
<b>Semi Final</b>	Mayo	2-13	v	0-14	Tipperary
<b>Semi Final</b>	Dublin	0-22	v	2-14	Kerry
<b>Final</b>	Dublin	2-9	v	0-15	Mayo
<b>Final Replay</b>	Dublin	1-15	v	1-14	Mayo



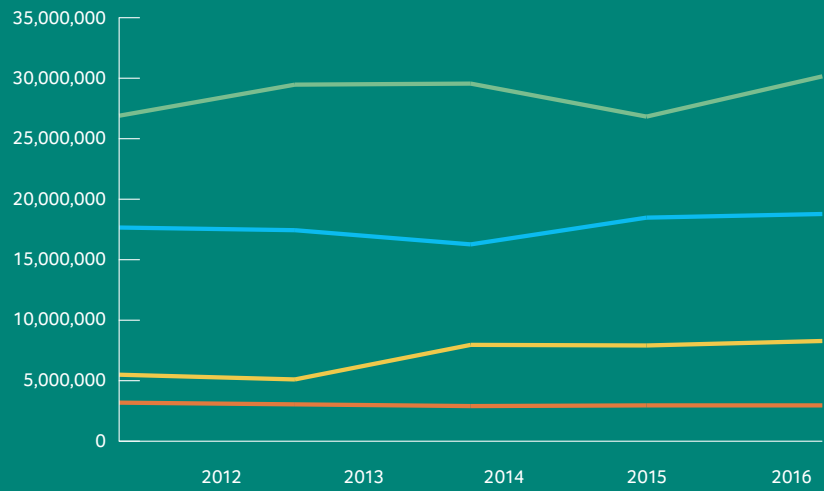
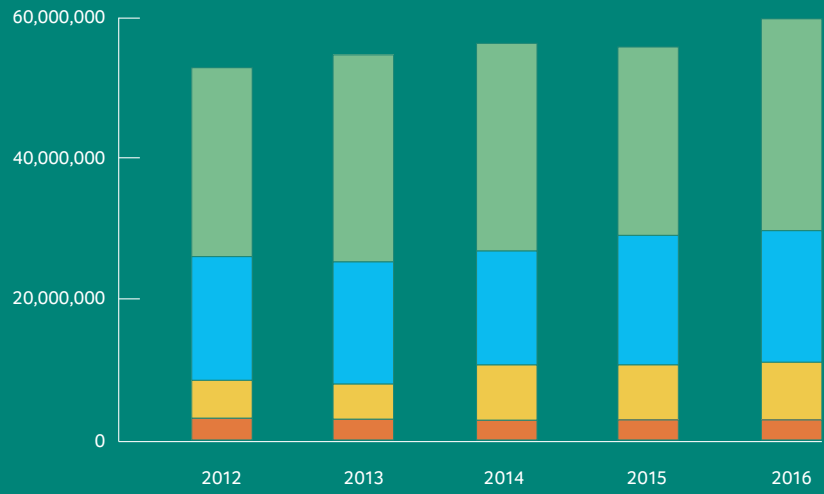


## Iomáint

<b>Round 1</b>	Clare	5-32	v	0-12	Laois
<b>Round 1</b>	Limerick	1-24	v	0-18	Westmeath
<b>Round 1</b>	Wexford	1-21	v	1-13	Offaly
<b>Round 1</b>	Cork	1-26	v	1-23	Dublin
<b>Round 2</b>	Wexford	0-23	v	1-17	Cork
<b>Round 2</b>	Clare	0-19	v	0-15	Limerick
<b>Quarter Final</b>	Galway	2-17	v	0-17	Clare
<b>Quarter Final</b>	Waterford	0-21	v	0-11	Wexford
<b>Semi Final</b>	Kilkenny	1-21	v	0-24	Waterford
<b>Semi Final</b>	Tipperary	2-19	v	2-18	Galway
<b>Semi Final Replay</b>	Kilkenny	2-19	v	2-17	Waterford
<b>Final</b>	Tipperary	2-29	v	2-20	Kilkenny

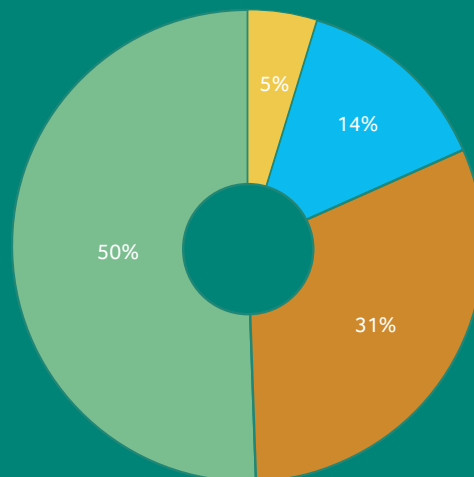
## Sources of revenue 2012 – 2016

- Gate Receipts
- Commercial Revenue
- Other Income
- Sport Ireland Grants



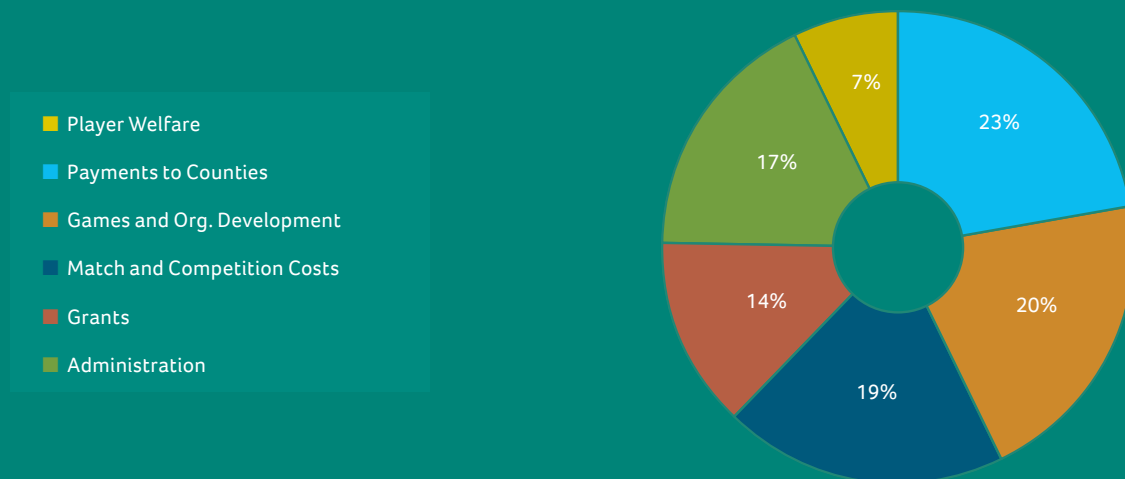
## Sources of revenue 2016

- Gate Receipts
- Commercial Revenue
- Other Income
- Sport Ireland Grants

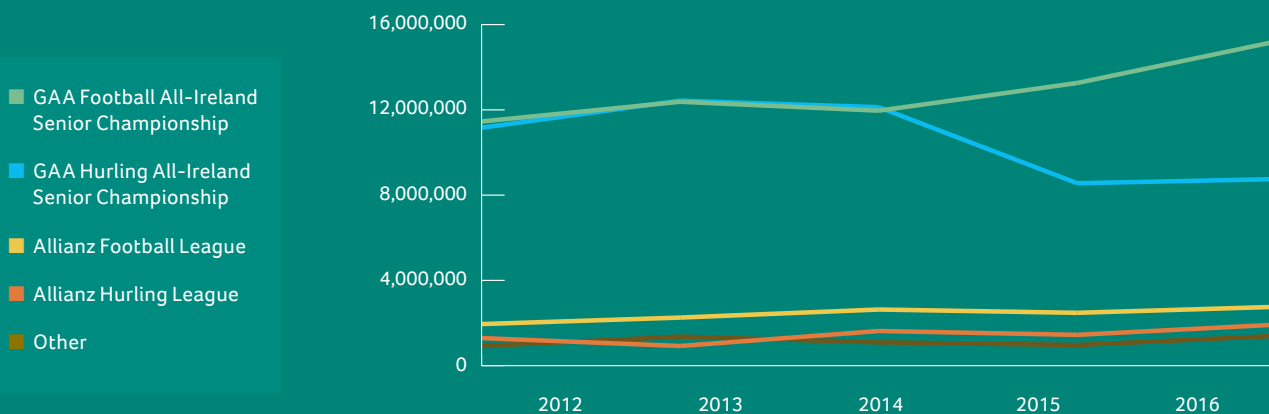




## Utilisation of revenue 2016



## Gate receipts by competition 2012-2016

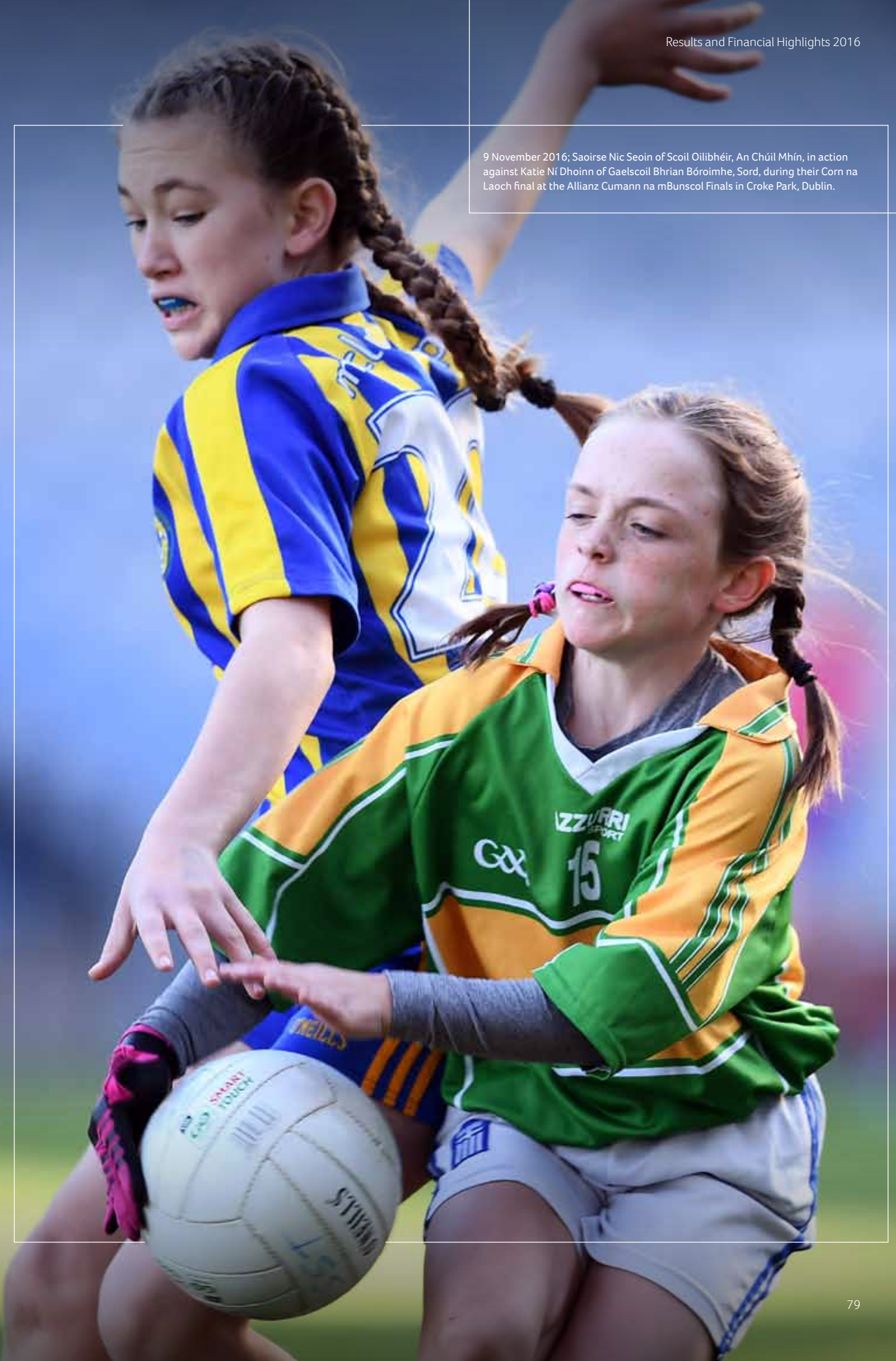


# Tickets

	2015	2016
<b>Overall Capacity</b>	<b>82,006</b>	<b>82,006</b>
County Allocations	59,516	58,230
Provinces	355	355
Overseas	472	472
Ard Chomhairle & Iar Uachtaran	792	792
Camogie	140	140
Ladies Football	100	100
Rounders & Handball	212	212
Sponsors	994	1,102
Press	254	254
TV & Radio	74	74
Schools and Educational Bodies	2,229	2,229
3rd Level	240	240
Croke Park Residents	200	200
Match Officials and National Referees panel	148	156
Health Bodies & Irish Sports Council	60	60
Match Day/Vertigo/Minor Teams	148	148
Staff & Sub committees	708	712
Jubilee Teams	70	70
Mini Games	230	230
Term Tickets	2,703	2,389
Season Tickets	1,833	3,313
Number available for distribution	71,478	71,478
Premium & Corporate	10,528	10,528
<b>Total</b>	<b>82,006</b>	<b>82,006</b>



9 November 2016; Saoirse Nic Seoin of Scoil Oilibhéir, An Chúil Mhín, in action against Katie Ní Dhoinn of Gaelscoil Bhrian Bóroimhe, Sord, during their Corn na Laoch final at the Allianz Cumann na mBunscol Finals in Croke Park, Dublin.



17 December 2016; Ulster captain Eoin Donnelly lifts the Cup after the GAA Interprovincial Football Championship Final match between Connacht and Ulster at Páirc Seán Mac Diarmada, Carrick-on-Shannon, Leitrim.









4 September 2016; Tipperary captain Brendan Maher lifts the Liam MacCarthy cup as Kilkenny players look on after the GAA Hurling All-Ireland Senior Championship Final match between Kilkenny and Tipperary at Croke Park in Dublin.













1 October 2016; Stephen Cluxton of Dublin celebrates at the end of the GAA Football All-Ireland Senior Championship Final Replay match between Dublin and Mayo at Croke Park in Dublin.





# Financials

Financial Statements for the  
year ended 31 October 2016

August 2016; Referee David Coldrick during the GAA Football All-Ireland Senior  
Championship Semi-Final game between Tipperary and Mayo at Croke Park in Dublin.

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## CENTRAL COUNCIL FINANCES IN 2016

I am pleased to report that 2016 was another good financial year for the GAA. Of course any year which features a replay in an All-Ireland senior Championship final is likely to turn out well, but aside from that obvious boost we fared well on many less obvious fronts as well. Contributing to a year of solid financial returns and continued progress.

### REVENUES

Central Council's total revenues increased from €56.6m in 2015 to €60.5m in 2016, an increase of 7%. As ever, the majority of our revenues were derived from two principal sources: gate receipts and commercial revenues (such as sponsorships and media rights). Take any single year in isolation and they are of course independent. But in the medium to long term neither revenue stream can flourish without the other. In particular our ability to secure valuable sponsorships and media coverage depends hugely on the attractiveness of the games themselves. In that regard 2016 was encouraging as both metrics grew healthily in 2016.

Gate receipts represented almost 50% of our revenues from all sources during the year. Following a slight drop in 2015 it is reassuring to report that gate receipts recovered once again to pre 2015 levels. The single most influential game in this regard was of course the Dublin v Mayo replay. That aside, it may surprise members to learn that every single major competition saw an increase in gate receipts this year. The reasons vary of course – pairings, venues, and prices all play a role and the impact of any single factor can be difficult to isolate. In general however last year's gates were good across all competitions and both codes.

Once again there were over 350 individual games played in Central Council competitions last year. As illustrated by the table below, attendances for the two senior championships actually dropped by approximately 5%. This is clearly cause for concern.

### CHAMPIONSHIP ATTENDANCES 2016 VS 2015 (ALL IRELAND SERIES ONLY)

	2016	2015	% Change
<b>All-Ireland Senior Football</b>			
Games	33	32	
Attendance	516,767	553,076	-7%
Average attendance	15,660	17,284	
<b>All-Ireland Senior Hurling</b>			
Games	12	11	
Attendance	269,475	272,996	-1%
Average attendance	22,456	24,818	
<b>All-Ireland Senior Series</b>			
Games	45	43	
Attendance	786,242	826,072	-5%
Average attendance	17,472	19,211	

In contrast however, in revenue terms this actually translated to solid performance in both major competitions. The apparent contradiction is explained by variations in the mix – differing trends in attendances at different stages of the competitions. The challenge, is to increase attendances - and revenues - at the earlier rounds of the qualifiers. The trend in recent years has been for lower turnouts in rounds 1 and 2 and increasing reliance on the latter stages. This is not sustainable, and has an adverse effect on the competitions far beyond the financial.

Interestingly the converse can sometimes be true of the Allianz Leagues. Gate receipts tend to be buoyant in the early stages of the competitions only to dip for the later divisional games. Perhaps supporters' fervour is diminished once league status for the following year is secured? Or maybe patrons find more reasons to stay at home as their teams drop out of contention for titles. Whatever the reason it is noticeable that the smaller divisions in hurling in latter years have actually produced higher gates, albeit with less games. Competition re-structuring in recent years has certainly worked financially. Next year we dispense with football league semi-finals. The financial impact remains to be seen, but of course finance is not the only, or even the main, imperative.

Returning to the numbers....In 2015 the revenues in both leagues dipped. But 2016 saw a return to form. Combined revenues from both competitions equalled €4.7m - up from €3.9m last year. The Laochra celebration after the Allianz Football League final proved very popular and made a lasting impression on all who were in attendance.

## GATE RECEIPTS IN ALL COMPETITIONS

	2016 €m	2015 €m	+/-
Football Championship	<b>14.8</b>	12.8	15%
Hurling Championship	<b>8.3</b>	8.1	2%
Football League	<b>2.8</b>	2.5	11%
Hurling League	<b>1.9</b>	1.4	33%
Other Competitions	<b>1.4</b>	1.0	44%
Term Tickets	<b>0.8</b>	0.8	0%
	<b>30.0</b>	26.7	12%

## MATCH & COMPETITION COSTS

The single biggest cost incurred each year is the direct cost of staging games and competitions. The single biggest component of the cost here is the venue rental paid to the host venue. This cost invariably fluctuates each year in parallel with the underlying revenue trend, but typically should equate to 20% of total revenues, and 40% of gate receipts. In 2016 these costs increased from €11.2m to €11.7m. This means a direct cost proportion of 40% of gates, and 19% of total revenues – a marginal but important improvement in efficiency. Bear in mind too that the predominance of this cost is actually internal within the Association, and represents an income stream in the books of the various venues and counties who stage our games.

## COST OF MATCHES

	2016	2015
Number of Matches	<b>352</b>	354
Direct match costs ('000)	<b>€11,666</b>	€11,236
Direct cost as % of gates	<b>39%</b>	42%
Team expenses & payments ('000)	<b>€5,512</b>	€4,540
Average cost per match	<b>€48,801</b>	€44,566



## DISTRIBUTIONS

During the past year Central Council distributed some €13.4m to counties and clubs to underwrite their operating costs and to defray the cost of their participation in the various competitions. This is an increase of almost €1m over the previous year, and indeed is the highest annual distribution achieved in the Association to date.

### DISTRIBUTIONS TO COUNTIES IN RECENT YEARS

2011	2012	2013	2014	2015	2016
€10.9m	€11.3m	€11.7m	€12.4m	€12.5m	<b>€13.4m</b>

It is important to sound a note of caution here. Following a couple of years of contraction, or stability at least, the indications are that the costs borne by counties of preparing and fielding teams are again on the increase. Experience suggests that careful monitoring is needed. Central Council will of course strive to distribute ever increasing funding, but capacity is finite. We must all be vigilant when it comes to team costs in 2017.

## GAMES DEVELOPMENT

The level of our coaching and games investment in 2016 was without precedent. A total of €11.4m was deployed at all levels around the country and internationally around the country to further development of our games. This represents the single biggest coaching investment in any one year, and an increase of €1m over last year.

The World Games were undoubtedly a centrepiece of the games development year. The effort involved in staging this novel undertaking was significant – as was the cost – but the impact was evident and the participation dividend will be enjoyed for years to come.

The GAA's coaching and games programme is part funded by the Sports Ireland. Historically we have aimed each year to augment our Sport Council funding by a factor of two from our own funds when it comes to investment in games.

In recent years however our internally funded proportion has stretched, to the extent that in 2015 our games development expenditure was equivalent to almost four times our Sports Council funding. By any standard this represents a significant measure of the Association's commitment to future playing numbers and standards.

### GAMES DEVELOPMENT IN RECENT YEARS

2011	2012	2013	2014	2015	2016
€9.0m	€9.1m	€9.8m	€9.5m	€10.3m	<b>€11.4m</b>

## CAPITAL INVESTMENT

Our capital investment focus in recent years has been two-fold: investment in playing facilities and in spectator comfort and safety. Match attendances are being maintained, even increasing modestly, but we certainly do not need to invest in additional stadium capacity in the overall sense. County ground investment in the coming years will be about maintaining or improving standards rather than adding capacity. We also need to address a few key areas of the country where we are under-resourced. But the sheer cost involved in even the most modest of projects mean that our resources will be severely stretched.

Instead the focus in recent years has been on training and playing facilities. Encouragingly most counties now enjoy such facilities, or are well on the way to delivering them. That programme is now substantially complete.

Thus it was that the major capital investment in 2016 was in Pairc Ui Chaoimh, Cork. Construction is under way and progressing well, with an anticipated completion in mid 2017. Total funding provided by Central Council is €20m – all of which was advanced in the year just ended. Annualised portions of this funding will be accounted for in our income statement over the coming years, and this will, of necessity, curtail the amount of capital that we can make available for other projects. Consider too that our commitments to the new Casement Park will account for a further portion of this resource.

Our club grants programme will not be curtailed however. This year our clubs benefitted directly from such grants to the tune of €2m. Indeed total capital investment grew to almost €10m. That level of investment, both centrally and locally is evident all over the country and is something in which all our members can take pride.

## PROVIDING FOR THE FUTURE

The GAA financial priorities remain largely constant year on year. Maximise gates; protect and grow revenues; minimise costs; and distribute as much as possible. But 2016 saw the Association introduce a slightly different financial emphasis, and adopt a more forward looking perspective.

Henceforth we will also aim to set aside funds in any year where such scope exists, thereby future-proofing our finances somewhat. These monies will form a long term strategic fund for use in ten, twenty or more years time. The idea being is that once the fund has achieved sufficient scale our scope for major investment, or whatever type, will no longer be constrained by the financial results in any given year.

This year we made a modest start with an allocation of €1m.

## NEXT YEAR

The Association faces the coming year in a stable and confident financial position. Central Council financial results continue to be encouraging. The trend among our counties is similar. The fundamentals are in place for the Association to deliver the resources it needs in order to continue to develop and prosper. But delivering those resources will not be without its challenges.

Championship final replays provide a much needed financial boost and have been a very welcome feature of recent Septembers. But we have to make sure that our costs and commitments do not become inflated and are capable of scaling back. That is why we always plan without such windfalls. The inevitable result will be contraction in some of the aforementioned investment areas in 2017. But by planning for that eventuality will ensure that our ambitions will not be unduly affected.

2017 will doubtless pose other financial questions – both centrally and locally. Capacity for capital investment will be limited for the reasons I outlined above. Revenues in some key competitions are likely to fall as a consequence of much-needed re-structuring. County team costs will rise unless checked... and these are just the foreseeable risks.

Similarly we all know that not every GAA club is in rude financial health – far from it. And for as long as that continues to be the case there will be no room for financial complacency.

I wish to thank the thousands of club and county treasurers nationwide for the huge role they play in managing the GAA's finances and safeguarding its future. The Association is also indebted to the members of the National Financial Management Committee, National Audit Committee and National Risk & Insurance Committee for their hard work, insight and expertise. Their endeavours allow me to report favourably on Central Council's finances again this year, and to look forward with anticipation to 2017.

**Tomás Ó Riain**

Stiurthóir Airgeadais  
December 2016



# **Cumann Lúthchleas Gael**

Consolidated Financial Statements  
for the Year Ended 31 October 2016

# CONSOLIDATED ACCOUNTS

## CONSOLIDATED ENTITIES

Cumann Lúthchleas Gael Group Financial Statements consists of the results of the following entities:

### PARENT:

Central Council – Cumann Lúthchleas Gael

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### SUBSIDIARIES:

Páirc an Chrócaigh CTR & Subsidiaries

Page 146

Insurance Fund

Page 177

Injury Benefit Fund – Ireland

Page 186

Injury Benefit Fund – Britain

Musaem Cumann Lúthchleas Gael CTR

Comhairle Liathróid Láimhe na hÉireann

Comhairle Iarbhunscoileanna

Cumann na mBunscol

Cluiche Corr na hÉireann

Comhairle Ardoideachais Cumann Lúthchleas Gael

Comhairle Talamhíoct

### JOINT VENTURE:

Le Chéile Promotions Limited

Individual entity financial statements are reported separately in the subsequent pages of this report where indicated.



# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CUMANN LÚTHCHLEAS GAEL

We have audited the group financial statements of Cumann Lúthchleas Gael for the year ended 31 October 2016 which comprises the Consolidated Statement of Income and Retained earnings, Consolidated Statement of Comprehensive Income, the Consolidated Statement of Changes in Reserves, the Consolidated Balance Sheet, the Consolidated Statement of Cash Flows and the related notes. These group financial statements, on pages 96 to 112, have been prepared under the accounting policies set out on page 101 to 104.

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

## RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND AUDITORS

Management's responsibilities for preparing the group financial statements in accordance with applicable law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland are set out in the Statement of Management Responsibilities on page 119. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Our responsibility is to audit the group financial statements in accordance with the relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the group financial statements, read in accordance with the accounting policies, give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared.

## BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the group financial statements. It also includes an assessment of the significant estimates and judgements made by Management in the preparation of the group financial statements, and of whether the accounting policies are appropriate to the group's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the group financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the group financial statements.

## OPINION

In our opinion the group financial statements, read in conjunction with the Accounting Policies, give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the group's affairs as at 31 October 2016 and of its surplus for the year then ended and have been properly prepared.

### **Mazars**

Chartered Accountants and Registered Auditors  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2

16 December 2016

# CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED 31 OCTOBER 2016

	Note	2016 €	2015 €
<b>Revenue</b>			
Gate receipts		<b>30,110,910</b>	26,804,209
Box, premium & catering		<b>27,718,207</b>	23,940,921
Sponsorship & media		<b>19,717,759</b>	19,060,967
Insurance premiums		<b>10,680,674</b>	9,900,453
Stadium hire		<b>4,317,624</b>	3,558,938
Other income		<b>8,441,334</b>	7,309,165
		<b>100,986,508</b>	90,574,653
<b>Cost of sales</b>			
Match day costs		<b>10,622,512</b>	10,580,455
Stadium costs		<b>5,453,656</b>	5,372,979
Concessions		<b>10,999,499</b>	8,600,452
		<b>27,075,667</b>	24,553,886
		<b>73,910,841</b>	66,020,767
<b>Indirect costs</b>			
Cost of injury and insurance funds		<b>12,753,910</b>	13,147,735
Museum		<b>959,680</b>	897,586
Operating costs		<b>9,520,046</b>	8,013,120
Marketing costs		<b>2,134,641</b>	2,098,283
Depreciation		<b>9,520,796</b>	7,635,939
		<b>34,889,073</b>	31,792,663
		<b>39,021,768</b>	34,228,104
Interest payable		<b>(102,953)</b>	(29,790)
Taxation	4	<b>(210,110)</b>	(277,681)
		<b>38,708,705</b>	33,920,633
<b>Operating surplus after interest &amp; taxation</b>			
Distributions to GAA units		<b>13,392,261</b>	12,535,393
Games development		<b>13,909,482</b>	12,179,141
Strategic fund		<b>1,050,000</b>	-
Grants to units		<b>7,247,413</b>	6,873,911
		<b>35,599,156</b>	31,588,445
		<b>3,109,549</b>	2,332,188



# CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 OCTOBER 2016

	Note	2016 €	2015 €
Net surplus for the year		<b>3,109,549</b>	2,332,188
Actuarial (loss) / gain in respect of pension scheme	<b>11</b>	<b>(702,000)</b>	449,000
<b>Total comprehensive income for the year</b>		<b>2,407,549</b>	2,781,188

## CONSOLIDATED STATEMENT OF CHANGES IN RESERVES

FOR THE YEAR ENDED 31 OCTOBER 2016

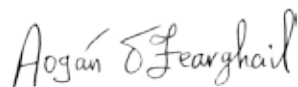
	Retained Earnings €	Total €
<b>Balance as at 1 November 2014</b>	<b>123,055,867</b>	123,055,867
Surplus for the year	<b>2,332,188</b>	2,332,188
Actuarial gain in respect of pension scheme	<b>449,000</b>	449,000
<b>Balance as at 31 October 2015</b>	<b>125,837,055</b>	125,837,055
Surplus for the year	<b>3,109,549</b>	3,109,549
Actuarial loss in respect of pension scheme	<b>(702,000)</b>	(702,000)
<b>Balance as at 31 October 2016</b>	<b>128,244,604</b>	128,244,604



# CONSOLIDATED BALANCE SHEET

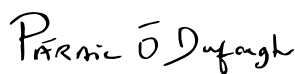
AS AT 31 OCTOBER 2016

	Note	2016 €	2015 €
<b>Non-current assets</b>			
Property, plant and equipment	5	151,974,671	152,927,084
<b>Current assets</b>			
Cash & cash equivalents	6	25,016,929	42,511,942
Receivables	7	84,914,449	57,893,348
		<b>109,931,378</b>	100,405,290
<b>Current liabilities</b>			
Payables within one year	8	(72,666,686)	(80,523,061)
		<b>37,264,692</b>	19,882,229
<b>Net current assets</b>			
		<b>189,239,363</b>	172,809,313
<b>Non-current liabilities</b>			
Provisions and grants	9	(29,138,034)	(31,812,184)
		<b>160,101,329</b>	140,997,129
Deferred term ticket revenue	10	(31,809,725)	(15,660,074)
Pension (deficit) / surplus	11	(47,000)	500,000
		<b>128,244,604</b>	125,837,055
<b>Net Assets</b>			
		<b>128,244,604</b>	125,837,055
<b>Represented by:</b>			
Retained earnings		<b>128,244,604</b>	125,837,055
		<b>128,244,604</b>	125,837,055


**Aogán Ó Fearghail**

Uachtarán

16 December 2016


**Páraic Ó Dufaigh**

Ard Stiúrthóir

# CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	€	€
<b>Cash flows from operating activities</b>		
Surplus for the financial year	<b>3,109,549</b>	2,332,188
<b>Adjustments for:</b>		
Depreciation of property, plant & equipment	<b>8,620,796</b>	7,635,939
Movement in pension	<b>(155,000)</b>	(291,000)
Interest payable	<b>102,953</b>	29,790
Tax payable	<b>210,110</b>	277,729
Tax paid	<b>(222,457)</b>	(360,497)
Allocation to strategic fund	<b>1,050,000</b>	-
Increase in receivables	<b>(27,021,101)</b>	(8,261,120)
Increase in payables	<b>4,581,473</b>	2,229,339
	<b>(9,723,677)</b>	3,592,368
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	<b>(7,668,383)</b>	(16,165,614)
<b>Cash flows from financing</b>		
Bank loans repaid	-	(5,650,000)
Interest paid	<b>(102,953)</b>	(29,790)
	<b>(17,495,013)</b>	(18,253,036)
Cash and cash equivalents at beginning of financial year	<b>42,511,942</b>	60,764,978
<b>Cash and cash equivalents at end of financial year</b>	<b>25,016,929</b>	42,511,942
<b>Cash &amp; cash equivalents</b>		
Cash at bank and on hand	<b>26,253,365</b>	43,699,794
Bank overdraft	<b>(1,236,436)</b>	(1,187,852)
	<b>25,016,929</b>	42,511,942



# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2016

## 1 GENERAL INFORMATION

These financial statements comprising the Consolidated Statement of Income and Retained Earnings, the Consolidated Statement of Comprehensive Income, the Consolidated Statement of Changes in Reserves, the Consolidated Balance Sheet, 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 2016.

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 115 to 118.

The association transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in Note 13.

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 in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and accounting policies. These are the first financial statements that comply with 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 on the going concern basis and in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and the accounting policies below.

### SCOPE OF FINANCIAL STATEMENTS

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

These financial statements reflect the activities of Central Council – Cumann Lúthchleas Gael, Páirc an Chrócaigh CTR and subsidiaries, Insurance Fund, Injury Benefit Fund – Ireland, Injury Benefit Fund – Britain, Musaem CLG CTR, Le Cheile Promotions Limited, Comhairle Liathróid Láimhe na hÉireann, Comhairle Iarbhunskoileanna, Cumann na mBunscol, Cluiche Corr na hÉireann, 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 FRS102 Section 15 – 'Associates and joint ventures', the Groups share of the results and net assets of joint arrangements, which are entities in which the Group holds an interest on a long term basis and which are jointly controlled by the Group and one or more other ventures under a contractual arrangement but does not have the substance of a joint venture, are accounted for on the basis of proportionate consolidation from the date on which the contractual agreements stipulating joint control are finalised and are derecognised when joint control ceases. The Group combines its share of the joint arrangement's individual income and expenses and assets and liabilities on a line-by-line basis with similar items in the Group's financial statements. Joint arrangements which are not entities are accounted for on a consistent basis.

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 2 ACCOUNTING POLICIES *(continued)*

### GATE RECEIPTS

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

### 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.

### 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 & Fittings	–	33%

### 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.

### 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.



# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 2 ACCOUNTING POLICIES *(continued)*

### 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.

### 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.

### STRATEGIC FUND

This fund represents monies assigned to future strategic projects including games development.

### 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.

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## **2 ACCOUNTING POLICIES** *(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

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.

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

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

### **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.

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## **3 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 7 for the carrying amount of trade and other receivables.

### **PROVISION FOR RISKS AND LIABILITIES**

The provision includes amounts for capital grants payable to GAA units and projects. All amounts provided for have been ratified by the National Finance Management Committee and Coiste Bainistí. 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. Management regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. See Note 5 for the carrying amount of property, plant and equipment.



# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 4 TAXATION

	2016	2015
	€	€
<b>(a) Analysis of charge in the year</b>		
<b>Current tax:</b>		
Irish corporation tax	<b>210,110</b>	277,681
Adjustment in respect of prior year	-	-
Tax on surplus on ordinary activities	<b>210,110</b>	277,681

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:

### (b) Factors affecting current tax charges

Surplus on ordinary activities before taxation	<b>38,866,768</b>	34,228,104
Surplus on ordinary activities by 12.5% (2015:12.5%)	<b>4,858,346</b>	4,278,513
Differences between capital allowances and depreciation	<b>216,133</b>	(37,698)
Additional tax arising on surplus chargeable at 25%	<b>76,145</b>	124,093
Expenses not deductible	<b>34,408</b>	107,722
Utilisation of losses carried forward	<b>(7)</b>	(6,973)
Tax effect of non-taxable income	<b>(4,974,915)</b>	(4,187,976)
Tax on surplus on ordinary activities (Note 4a)	<b>210,110</b>	277,681

### (c) Circumstances affecting current and future tax charges

The total taxation charge in future years will be affected by any changes to the corporation taxation rates in Ireland.

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 5 PROPERTY, PLANT AND EQUIPMENT

	Assets Under Construction	Land & Buildings	Equipment	Fixtures & Fittings	Refurbishment	Total
	€	€	€	€	€	€
<b>Cost</b>						
At 31 October 2015	9,431,119	176,225,855	26,275,814	44,798,412	3,753,229	260,484,429
Additions	2,942,920	922,715	2,274,625	1,528,123	-	7,668,383
Transfers	(12,374,039)	12,192,504	181,535	-	-	-
Disposals	-	-	-	-	-	-
At 31 October 2016	-	189,341,074	28,731,974	46,326,535	3,753,229	268,152,812
<b>Depreciation</b>						
At 31 October 2015	-	50,739,978	15,440,620	39,973,000	1,403,747	107,557,345
Charge for year	-	4,298,460	2,392,000	1,572,786	357,550	8,620,796
Disposals	-	-	-	-	-	-
At 31 October 2016	-	55,038,438	17,832,620	41,545,786	1,761,297	116,178,141
<b>Net Book Value</b>						
At 31 October 2015	9,431,119	125,485,877	10,835,194	4,825,412	2,349,482	152,927,084
At 31 October 2016	-	<b>134,302,636</b>	<b>10,899,354</b>	<b>4,780,749</b>	<b>1,991,932</b>	<b>151,974,671</b>

## 6 CASH AND EQUIVALENTS

Included in cash and equivalents are amounts held in long term deposits of €2,000,000 (2015: €11,500,000).

These deposit accounts will mature between November 2017 and December 2018.

Also included in cash and equivalents is €1,550,000 held in fixed term deposit accounts, which has specific conditions.

## 7 RECEIVABLES

	2016	2015
	€	€
Receivables and prepayments	<b>25,755,457</b>	21,955,551
Amounts due from GAA units (within one year)	<b>7,357,729</b>	5,136,311
Amounts due from GAA units (after more than one year)	<b>18,089,830</b>	902,222
Deposit and Loan scheme receivables	<b>33,711,433</b>	29,899,264
	<b>84,914,449</b>	57,893,348

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

Amounts advanced to GAA units as part of the Deposit & Loan Scheme at 31 October 2016 is €33,711,433 (2015: €29,899,264). The average repayment term on these loans is 12 years. Interest accrues at a rate of 1.9%.

## NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

### 8 PAYABLES

	2016	2015
	€	€
Payables & accruals	<b>27,425,552</b>	32,030,558
GAA payable & accruals	<b>9,162,558</b>	10,228,690
Funds on deposit from GAA units	<b>19,449,521</b>	21,862,889
Term tickets < 1 year (Note 10)	<b>12,313,449</b>	11,241,237
Deferred income	<b>4,315,606</b>	5,159,687
	<b>72,666,686</b>	80,523,061

### 9 PROVISIONS AND GRANTS

	2016	2015
	€	€
Capital and other provisions	<b>11,426,767</b>	16,376,522
Strategic fund	<b>1,050,000</b>	-
Deferred capital grants	<b>401,296</b>	720,253
Claims and expenses accrued	<b>16,259,971</b>	14,715,409
	<b>29,138,034</b>	31,812,184

Capital and other provisions includes amounts for capital grants payable to GAA units and projects. All amounts provided for have been ratified by the National Finance Management Committee and Coiste Bainistí. 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.

Cumann Lúthchleas Gael contributes a proportion of its annual income to a strategic fund. Any exceptional gains will also be allocated to the fund. The amount contributed each year will be approved by agreement of Coiste Bainistí. It is envisaged that the fund will accumulate unhindered for a period of ten years. The fund is invested separately from other Association funds in order to avail of long term returns.

### 10 DEFERRED TICKET REVENUE

	2016	2015
	€	€
At beginning of year	<b>26,901,311</b>	30,254,693
Subscriptions during the year	<b>29,535,312</b>	7,982,837
Transfer to Statement of Income and Retained Earnings	<b>(12,313,449)</b>	(11,336,219)
	<b>44,123,174</b>	26,901,311
Term tickets < 1 year	<b>12,313,449</b>	11,241,237
Term tickets > 1 year	<b>31,809,725</b>	15,660,074
	<b>44,123,174</b>	26,901,311



# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 11 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 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 2015. An updated valuation was carried out on 31 October 2016 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 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 deficit 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 deficit. 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.

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 11 PENSIONS *(continued)*

The significant actuarial assumptions are summarised in the table below:

### Assumptions

	2016	2015
Discount rate	<b>1.50%</b>	2.40%
Inflation	<b>1.80%</b>	1.90%
Salary escalation	<b>1.80%</b>	1.90%

The fair value of the assets in the pension scheme were as follows:

	Valuation 2016 €'000	Valuation 2015 €'000
Equities	<b>1,996</b>	1,880
Bonds	<b>1,707</b>	2,821
Property	<b>320</b>	294
Alternate assets	<b>998</b>	881
Total fair value of pension scheme assets	<b>5,021</b>	5,876
Present value of retirement benefit obligation	<b>(5,068)</b>	(5,376)
Net retirement benefit (deficit) / surplus	<b>(47)</b>	500

The retirement benefit costs for the period amounted to €570,006 (2015: €665,074). The contribution rate in respect of the defined benefit arrangement was 40% of pensionable salaries.

A full actuarial valuation of the pension scheme was prepared in January 2015 which reported a deficit of €1.316m. In order to address this deficit, the actuary has recommended deficit payments of €200,000 per annum increasing with inflation from 1 January 2015 for a period of 7 years. The pension costs for the period disclosed above include €234,619 paid in this regard.

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 11 PENSIONS (continued)

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

	<b>2016</b>	<b>2015</b>
	<b>€'000</b>	<b>€'000</b>
Present value of the defined benefit obligation at 1 November	<b>(5,376)</b>	(5,312)
Current service cost	<b>(102)</b>	(138)
Interest expense	<b>(113)</b>	(128)
Losses on settlements	<b>(88)</b>	-
Benefits paid	<b>1,377</b>	-
<b>Re-measurements</b>		
Experience (losses) / gains on schemes' liabilities	<b>(2)</b>	131
Actuarial gains / (losses) arising from changes in demographic assumptions	-	71
Actuarial (losses) / gains arising from changes in financial assumptions	<b>(764)</b>	-
Present value of the defined benefit obligation at 31 October	<b>(5,068)</b>	(5,376)

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

	<b>2016</b>	<b>2015</b>
	<b>€'000</b>	<b>€'000</b>
Fair value of plan assets at 1 November	<b>5,876</b>	5,072
Expected return on plan assets	<b>128</b>	126
Actuarial gains on assets	<b>64</b>	339
Employer contributions	<b>330</b>	348
Benefits paid	<b>(1,377)</b>	-
Pension levy	-	(9)
Fair value of plan assets at 31 October	<b>5,021</b>	5,876

## 12 RELATED PARTY TRANSACTIONS

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

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
Funds on deposit from GAA units	<b>(28,449,521)</b>	(29,862,889)
Trading balances due to GAA units	<b>(19,417,819)</b>	(22,670,689)
Loans due from GAA units	<b>58,979,017</b>	34,870,226
Due from Le Cheile Promotions Limited	<b>83,001</b>	88,891

### *Key management*

The Association is controlled by Central Council. The operational affairs are managed by the voting members of An Coiste Bainistí, all of whom serve in a voluntary capacity.



# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 13 TRANSITION TO FRS 102

Cumann Lúthchleas Gael transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. The transition to FRS 102 had no significant impact on the comparative prior year amounts, and therefore no restatement of comparative figures was necessary.

## 14 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:

	2016	2015
	€	€
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Receivables	51,203,016	27,994,084
Cash and cash equivalents	<u>25,016,929</u>	<u>42,511,942</u>
<b>Financial liabilities measured at amortised cost</b>		
Payables & accruals	28,705,142	32,030,558
GAA payables & accruals	<u>35,971,001</u>	<u>42,040,874</u>

## 15 COMPARATIVES

Comparative figures have been regrouped where necessary on a basis consistent with the current year.

## 16 CONTINGENT LIABILITIES

There are no contingent liabilities at 31 October 2016.

## 17 COMMITMENTS

### (a) Capital commitments

At 31 October 2016, capital commitments of €4.8m 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 Croke Park stadium. The payment of the committed amount is subject to certain terms and conditions.

### (b) Operational commitments

At 31 October 2016, operational commitments of nil existed.

## 18 POST BALANCE SHEET EVENTS

There are no significant events affecting the group subsequent to the year end.

## 19 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 16 December 2016.

# **Cumann Lúthchleas Gael Central Council**

Financial Statements for the  
Year Ended 31 October 2016

## ARD CHOMHAIRLE AND OTHER INFORMATION

### Baill den Ard Chomhairle

As per Cuid II

### Baill den Choiste Bainistíochta

Aogán Ó Fearghail (An Cabhán), Uachtarán  
S.S. Breathnach (Cill Dara)  
Deaglán Ó Flanagáin (Muineachán)  
Seán Ó hÓráin (Áth Cliath)  
PS Ó Miacháin (Liatroma)  
Niall Arascain (Dún nan Gall)  
Seán Ó Haicéid (An Bhreatáin)  
Seán Ó hUaine (Longfort)  
Micheál MacCocharraige (Ros Comáin)  
Feargal P. MacCormaic (An Dun)  
Liam Ó Síoda (Tiobraid Árann)  
Donnacha Mac Thomais (Luimní) (term commenced February 2016)  
Diarmaid Ó Súilleabháin (Corcaigh) (term commenced February 2016)  
Micheal Ó hOsáin (Aontroim) (term commenced February 2016)  
Liam Ó Neill (Laois), Íar-uachtarán (term expired February 2016)  
Roibeard de Seac (An Chlár) (term expired February 2016)  
Mairtin Mac Aibhne (Muineachán) (term expired February 2016)  
Seán Ó Nuinseann (Tiobraid Árann) (term expired February 2016)  
Páraic Ó Dufaigh (Muineachán), Ard Stiúrthóir  
Tomás Ó Riain (Ceatharlach), Stiúrthóir Airgeadais

### Ard-Stiúrthóir

Páraic Ó Dufaigh

### Auditors

Mazars  
Chartered Accountants & Registered Auditors  
Harcourt Centre  
Harcourt Road  
Dublin 2

### Bankers

AIB  
Lower Drumcondra Road  
Dublin 9

### Solicitors

Reddy Charlton  
Solicitors  
12 Fitzwilliam Street  
Dublin 2



# REPORT OF ARD CHOMHAIRLE

The Ard Chomhairle present their annual report and the financial statements for the year ended 31 October 2016.

## REPORTING ENTITY

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

## PRINCIPAL ACTIVITIES

The principle activity of Ard Chomhairle Cumann Lúthchleas Gael is the promotion and development of Gaelic Games in Ireland and Internationally. Ard Chomhairle governs and administers the national competitions in football and hurling at all grades – principal among which are the National 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 on page 146.

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

Cumann Lúthchleas Gael Insurance Fund (page 177); Cumann Lúthchleas Gael Injury Benefit Fund (page 186).

Audited consolidated financial statements in respect of all of these entities have been prepared and are included at page 93.

## BUSINESS REVIEW

The activities of the year are reported upon in detail in the Ard Stiurthoir's report on page 3.

## FINANCIAL REVIEW

Central Council's income in the year was €60.5m (2015: €56.6m). This represents a 7% increase on 2015. Central Council's investment in Gaelic Games exceeded €53m (2015: €49m) in the current year. The combination of increased income and expenditure levels meant that Central Council reported a surplus of €8,710 (2015: €128,869).

## ANALYSIS OF INCOME

Total revenue for the year was comprised principally of €30m in gate receipts and €18.7m in commercial revenues. Total revenues increased by €3.9m due to an increase in commercial revenues and gate receipts. A major component of revenue is the funds distributed to Ard Chomhairle by Páirc an Chrócaigh CTR which has increased by €0.5m. Also included in Other Income is a sum of €3.3m received from Sports Ireland to finance a number of national games development and player welfare initiatives. In addition the association received €0.3m from the Department of Foreign Affairs in support of specific international Gaelic Games projects and initiatives.

## REPORT OF ARD CHOMHAIRLE *continued*

### ANALYSIS OF EXPENDITURE

- Central Council expended €11.7m directly on the staging of matches and competition during the period (2015: €11.2m).
- Funding and operating subsidies distributed to provinces, counties and clubs during the period amounted to €13.4m (2015: €12.5m).
- Direct investment in games and organisational development increased to €15.4m (2015: €14.7m).
- Central Council's operating costs increased by €0.5m in the year, to €10.0m (2015: €9.5m)
- Capital investment and funding of related organisations increased by €1.3m to €9.0m (2015: €7.7m)
- Central Council invested €52m into all levels of the game in 2016 compared to €49m last year. This represents 85% (2015: 86%) of Central Council's income.
- In 2016, a total of €37m (2015: €34m) was distributed to County Boards and other GAA units to aid in the development of Gaelic Games.

### NET RESULT

Central Council's surplus for the period is €8,710 (2015: €128,869) as a result of the movements in revenue and costs explained in the sections above. Central Council has no financing and interest costs.

### BALANCE SHEET

Central Council's net assets has increased by €1m to €8.8m 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 Banisti.

### EQUAL OPPORTUNITIES

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

### MEMBER CONSULTATION

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

### CHARITABLE DONATIONS

Central Council made charitable donations of €100,000 (2015: €100,000) during the period.

# REPORT OF ARD CHOMHAIRLE *continued*

## CORPORATE GOVERNANCE

### THE ASSOCIATION

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

### CONGRESS

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

### UACHTARÁN

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

### ARD CHOMHAIRLE

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

### AN COISTE BAINISTÍOCHTA

An Coiste Bainistíochta comprises fifteen voting members, being the Uachtarán, the chairpersons of the five provincial councils, one elected representative each of Connacht, Leinster, Munster and Ulster, two elected representatives of Congress, and two external appointees.

An Coiste Bainistíochta generally meets on a 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.

There is a clear division of responsibility between the roles of Ard Chomhairle and Central Council. An Coiste Bainistíochta is empowered to appoint sub-committees, incorporating independent membership, as it considers appropriate. The two non-voting members of An Coiste Bainistíochta are the Ard Stúirthoir and the Stúirthoir Airgeadais.

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

### NATIONAL AUDIT COMMITTEE

The Audit Committee is responsible for reviewing the effectiveness of Central Council's system of internal control at least annually. 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 Committee with a mandate to provide independent oversight on the following matters across Central Councils' operations:

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



## REPORT OF ARD CHOMHAIRLE *continued*

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

The Audit Committee comprises an independent chairman, Feargal P. Mac Cormaic, alongside, Lorcán Ó Cuinn, Eoghan MacCionaoith, Pól Ó hAonghusa, Damien Ó Broin, Cormac Ó Tuathail and Pádraig MacCoisteala. The Audit Committee met 8 times during the year, with one meeting dedicated to reviewing and approving the financial statements of the Association.

The Audit Committee reviews reports from management, internal audit and external audit on Central Council's system of internal control and risk management, specifically those that support the integrity of the financial statements. The Audit Committee also reviews, and where necessary challenges, the judgements of management in relation to the integrity of the financial statements.

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

### NATIONAL FINANCE MANAGEMENT COMMITTEE

The National 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 Bainisti. The committee also oversees the Ard Chomhairle Deposit and Loan Scheme and is required to appraise and approve all borrowings and property transactions undertaken by units.

Membership of the committee is Colín Ó Muireagáin (Cathaoirleach), Ger Ó Brolcháin, Barra O hÍc, Éamann Ó Caoimh, Niall Arascain, Seán Ó hUaine, Sean Ó Ceallaigh, Mairtín Ó Broin, Conchiar Ó Hogáin, Seán Ó Murchú, Tomas Ó Riain agus Cáit Ní Shlataire.

### 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 Seamus Ó Húilín (Cathaoirleach), Michéal Ó Donnchú, Sinead Ní Chonsleibhe, Adrian Ó hAiseada, Ciarán Ó Lidí, Ciarán Ó Faoláin, Aodh Ó Raghallaigh, Pádraig Seosaimh Ó Riain, Tomas Ó Riain, Pádraig S. Ó Maoldúin, Aodhán Mag Mhuirneacháin, Roger Mac Lannchaidh, Michelle Nic Giolla Uidhir and Seán deBrún.

### REMUNERATION COMMITTEE

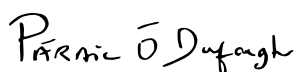
The Remuneration Committee is chaired by the Uachtarán, and is further comprised of Conchiar Ó Hogáin, Feargal MacCormaic, Liam Ó Síoda, Caoimhín Ó Foghlú, Damian Ó Broin and Aodh Ó Mocháin, all members of Coiste Bainisti. Central Council's Remuneration Committee is responsible for advising an Coiste Bainisti on the pay and terms and conditions of members of senior management. In discharging its duties, the Central Council's Remuneration Committee takes independent advice where appropriate.

Ard Chomhairle Cumann Lúthchleas Gael presents its annual report together with the audited financial statements of the council for the year ended 31 October 2016.



**Aogán Ó Fearghail**  
Uachtarán

16 December 2016



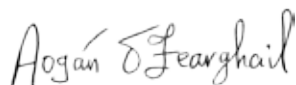
**Páraic Ó Dufáigh**  
Ard Stiúrthóir

## 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:

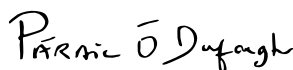
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group 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.



**Aogán Ó Fearghail**  
Uachtarán

16 December 2016



**Páraic Ó Dufaigh**  
Ard Stiúrthóir

# REPORT OF THE INDEPENDENT AUDITORS

## **TO THE MEMBERS OF CENTRAL COUNCIL CUMANN LÚTHCHLEAS GAEL**

We have audited the financial statements of Central Council, Cumann Lúthchleas Gael for the year ended 31 October 2016 which comprises the Statement of Income and Retained Earnings, the Statement of Changes in Reserves, the Balance Sheet, the Statement of Cash Flows and the related notes. These financial statements, on pages 122 to 135, have been prepared under the accounting policies set out on pages 126 to 128.

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

## **RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND AUDITORS**

Management's responsibilities for preparing the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland are set out in the Statement of Management Responsibilities on page 119. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared. We also report to you whether in our opinion adequate accounting records have been kept by the Council. In addition, we state whether we have obtained all the information and explanations necessary for the purpose of our audit and whether the Council's Balance Sheet and Statement of Income and Retained Earnings are in agreement with the accounting records.

## **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the reports and financial statements for the year ended 31 October 2016 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.



## REPORT OF THE INDEPENDENT AUDITORS *continued*

### **BASIS OF OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by Management in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **OPINION**

In our opinion the financial statements, read in conjunction with the accounting policies give a true and fair view, in accordance with Generally Accepted Accounting Practice of the assets, liabilities and financial position of the Council, as at 31 October 2016 and of its surplus for the year then ended and have been properly prepared.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, adequate accounting records have been kept by the Council. The financial statements are in agreement with the accounting records.

### **Mazars**

Chartered Accountants & Registered Auditors  
Harcourt Centre  
Harcourt Road  
Dublin 2

16 December 2016

# STATEMENT OF INCOME AND RETAINED EARNINGS

## FOR THE YEAR ENDED 31 OCTOBER 2016

	Schedule	2016 €	2015 €
<b>Revenue</b>			
Gate receipts	A	<b>30,035,363</b>	26,709,981
Commercial revenue	B	<b>18,659,752</b>	18,358,868
State funding	C	<b>3,676,105</b>	3,741,924
Other income	D	<b>8,164,454</b>	7,793,460
		<b>60,535,674</b>	56,604,233
<b>Direct costs</b>			
Match day costs	E	<b>11,051,564</b>	10,474,089
Competition costs	F	<b>614,055</b>	762,365
		<b>11,665,619</b>	11,236,454
		<b>48,870,055</b>	45,367,779
<b>Gross contribution</b>			
<b>Indirect costs</b>			
Team costs	G	<b>2,946,952</b>	2,374,963
County & provincial distributions	H	<b>10,445,308</b>	10,160,430
Games development	I	<b>11,398,432</b>	10,307,050
Organisational development	J	<b>686,481</b>	449,199
Player welfare	K	<b>3,285,156</b>	4,830,155
Administration costs	L	<b>10,090,606</b>	9,462,202
		<b>38,852,935</b>	37,583,999
		<b>10,017,120</b>	7,783,780
<b>Operating surplus</b>			
<b>Funding activities</b>			
Contribution to insurance fund		<b>950,000</b>	-
Strategic fund		<b>1,050,000</b>	-
Operating grants payable	M	<b>2,591,089</b>	2,697,275
Capital grants payable	N	<b>5,417,321</b>	4,957,636
		<b>10,008,410</b>	7,654,911
		<b>8,710</b>	128,869
<b>Retained surplus for the year</b>		<b>8,710</b>	128,869
Retained earnings at start of the year		<b>7,784,163</b>	7,655,294
		<b>7,792,873</b>	7,784,163
<b>Retained earnings at end of the year</b>		<b>7,792,873</b>	7,784,163

The Council had no recognised gains and losses other than its reported surplus for the current and prior year. Subsequently, a statement of comprehensive income has not been prepared.

## BALANCE SHEET

AS AT 31 OCTOBER 2016

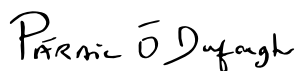
	Note	2016 €	2015 €
<b>Non-current assets</b>			
Property, plant and equipment	4	<b>13,587,524</b>	589,946
<b>Current assets</b>			
Receivables	5	<b>70,653,236</b>	67,148,266
Cash and cash equivalents	6	<b>16,224,381</b>	37,560,926
		<b>86,877,617</b>	104,709,192
<b>Current liabilities</b>			
Payables within one year	7	<b>74,135,831</b>	77,999,246
<b>Net current assets</b>		<b>12,741,786</b>	26,709,946
<b>Total assets less current liabilities</b>			
Payables after more than one year	8	<b>18,546,437</b>	19,515,729
<b>Net assets</b>		<b>7,792,873</b>	7,784,163
<b>Represented by:</b>			
Retained earnings		<b>7,792,873</b>	7,784,163
		<b>7,792,873</b>	7,784,163



Aogán Ó Fearghail

Uachtarán

16 December 2016



Páraic Ó Dufaigh

Ard Stiúrthóir



## STATEMENT OF CHANGES IN RESERVES

FOR THE YEAR ENDED 31 OCTOBER 2016

	Retained earnings €	Total €
<b>Balance as at 1 November 2014</b>	7,655,294	7,655,294
Surplus for the year	128,869	128,869
<b>Balance as at 31 October 2015</b>	7,784,163	7,784,163
Surplus for the year	8,710	8,710
<b>Balance as at 31 October 2016</b>	<b>7,792,873</b>	<b>7,792,873</b>

# STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	€	€
<b>Cash flows from operating activities</b>		
Surplus for the financial year	8,710	128,869
<b>Adjustments for:</b>		
Depreciation of property, plant & equipment	700,987	533,163
Interest receivable	(64,792)	(223,435)
Allocation to strategic fund	1,050,000	-
Increase in receivables	(3,504,968)	(4,242,278)
(Decrease) / increase in payables	(5,892,709)	6,367,430
<b>Cash flows from operating activities</b>	<b>(7,702,771)</b>	2,563,749
<b>Cash flows from investing activities</b>		
Payments for property, plant & equipment	(13,698,565)	(5,776,214)
<b>Cash flows from financing activities</b>		
Interest received	64,792	223,435
<b>Net decrease in cash and cash equivalents</b>	<b>(21,336,545)</b>	(2,989,030)
Cash and cash equivalents at beginning of financial year	37,560,926	40,549,956
<b>Cash and cash equivalents at end of financial year</b>	<b>16,224,381</b>	37,560,926
<b>Cash &amp; cash equivalents</b>		
Cash at bank and on hand	16,224,381	37,560,926
Bank overdraft	-	-
	<b>16,224,381</b>	37,560,926

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2016

## 1 GENERAL INFORMATION

These financial statements comprising the Statement of Income and Retained Earnings, 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 2016.

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 115 to 118.

The association transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in Note 13.

Central Council 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 in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and accounting policies. These are the first financial statements that comply with 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.

### (I) BASIS OF PREPARATION

The financial statements have been prepared on the going concern basis and in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland and the accounting policies below.

The exemption contained within Section 33.7 of FRS 102 has been availed of in the preparation of these financial statements.

### (II) SCOPE OF FINANCIAL STATEMENTS

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

### (III) 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.

### (IV) 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.

### (V) 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.



# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 2 ACCOUNTING POLICIES *(continued)*

### (VI) 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:

Computer equipment	–	33% Straight Line
Office furniture & equipment	–	20% Straight Line
Land & buildings	–	2% Straight Line

### (VII) 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 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

### (VIII) 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.

### (IX) 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.

## NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

### **2 ACCOUNTING POLICIES** *(continued)*

#### **(X) 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.

#### **(XI) 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. Where sufficient information is not available to account for defined benefit multi employer plans as defined benefit plans, they are treated as defined contribution plans and are accounted for accordingly.

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

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

#### **(XII) 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.

#### **(XIII) STRATEGIC FUND**

This amount represents monies assigned to future strategic projects including games development.

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 3 JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

### 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 5 for the carrying amount of trade and other receivables.

### PROVISION FOR RISKS AND LIABILITIES

The provision includes amounts for capital grants payable to GAA units projects. All amounts provided for have been ratified by the National Finance Management Committee and Coiste Bainistí. 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.

## 4 PROPERTY, PLANT & EQUIPMENT

	National Centre Of Excellence	Fixtures, Fittings & Equipment	Total
	€	€	€
<b>Cost</b>			
At 31 October 2015	-	4,365,275	4,365,275
Additions in year	12,192,504	1,506,061	13,698,565
At 31 October 2016	<u>12,192,504</u>	<u>5,871,336</u>	<u>18,063,840</u>
<b>Depreciation</b>			
At 31 October 2015	-	3,775,329	3,775,329
Charge for year	138,711	562,276	700,987
At 31 October 2016	<u>138,711</u>	<u>4,337,605</u>	<u>4,476,316</u>
<b>Net Book Value</b>			
At 31 October 2015	-	589,946	589,946
<b>At 31 October 2016</b>	<u>12,053,793</u>	<u>1,533,731</u>	<u>13,587,524</u>

Fixtures, fittings & equipment amounts relating to hardware and software for IT systems used by Central Council.

Grants of €0.36m have been received from Sports Ireland in 2015 as a contribution to the development of the National Centre of Excellence.



## NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

### 5 RECEIVABLES

	2016	2015
	€	€
Receivables and prepayments	<b>11,674,018</b>	10,275,064
Amounts due from GAA units (within one year)	<b>7,357,729</b>	5,136,311
Amounts due from GAA units (after more than one year)	<b>17,910,056</b>	21,837,627
Deposit and Loan scheme receivables	<b>33,711,433</b>	29,899,264
	<b>70,653,236</b>	67,148,266

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

Amounts advanced to GAA units as part of the Deposit & Loan Scheme at 31 October 2016 is €33,711,433 (2015: €29,899,264) The average repayment term on these loans is 12 years. Interest accrues at a rate of 1.9%.

### 6 CASH AND CASH EQUIVALENTS

Included in Bank & Cash are amounts held in long term deposits of €2,000,000 (2015: €11,500,000). These deposit accounts will mature between November 2017 and December 2018.

Also included in Bank & Cash is €1,550,000 held in fixed term deposit accounts, which has specific conditions.

### 7 PAYABLES

	2016	2015
	€	€
<b>Cost</b>		
Payables & accruals	<b>8,666,831</b>	9,708,741
GAA payables & accruals	<b>36,060,570</b>	37,555,761
Funds on deposit from GAA units	<b>28,449,521</b>	29,862,889
Term ticket fund (Note 8a)	<b>835,299</b>	742,853
Taxes & other liabilities	<b>123,610</b>	129,004
	<b>74,135,831</b>	77,999,246

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

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

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

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

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 8 PAYABLES AMOUNTS DUE AFTER ONE YEAR

	2016	2015
	€	€
Capital grants payable to GAA units (Note 8b)	<b>11,426,766</b>	13,426,522
Strategic Fund	<b>1,050,000</b>	-
Term tickets fund (Note 8a)	<b>6,059,671</b>	6,089,207
	<b>18,536,437</b>	19,515,729

Capital and other provisions includes amounts for capital grants payable to GAA units projects. All amounts provided for have been ratified by the National Finance Management Committee and Coiste Bainistí. 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.

Cumann Lúthchleas Gael contributes a proportion of its annual income to a strategic fund. Any exceptional gains will also be allocated to the fund. The amount contributed each year will be approved by agreement of Coiste Bainistí. It is envisaged that the fund will accumulate unhindered for a period of ten years. The fund is invested separately from other Association funds in order to avail of long term returns.

### 8a DEFERRED TICKET FUND

	2016	2015
	€	€
At 1 November	<b>6,832,060</b>	4,450,615
Transfer to Statement of Income and Retained Earnings	<b>(835,299)</b>	(837,835)
	<b>5,996,761</b>	3,612,780
Amounts received during the year	<b>898,209</b>	3,219,280
At 31 October	<b>6,894,970</b>	6,832,060

### 8b CAPITAL GRANTS PAYABLE TO GAA UNITS

	2016	2015
	€	€
At 1 November	<b>13,426,522</b>	16,363,448
Additional Provision	<b>5,317,322</b>	3,210,318
Payments	<b>(25,983,745)</b>	(6,147,244)
Deferral for performance conditions	<b>18,666,667</b>	-
At 31 October	<b>11,426,766</b>	13,426,522

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 9 RELATED PARTY TRANSACTIONS

Ard Chomhairle, Cumann Lúthchleas Gael controls Páirc an Chrocaigh Cuideachta Faoi Theorainn Ráthaíochta ("PCT") and Musaem Cumann Lúthchleas Gael Cuideachta Faoi Theorainn Ráthaíochta ("Musaem"). Transactions between Ard Chomhairle and PCT resulted in net income to PCT amounting to €8,416 (2015 : net expense €184,403). During the year Central Council settled amounts due to PCT and the balance at 31 October 2016 was nil (2015: €13,697,177). During the year, Lauris Limited, cleared the loan balance with Central Council resulting in €nil balance at the year end (2015: €7,440,000).

Transactions between Central Council and Musaem resulted in net income to Musaem of €150,000 (2015: €150,000). At 31 October 2016, a balance of €232,480 is receivable from Musaem.

Transactions between Central Council and GAA Comhairle Liathróid Láimhe resulted in net income to GAA Comhairle Liathróid Láimhe amounting to €211,000 (2015: €341,000).

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

	2016	2015
	€	€
Due from PCT & subsidiaries	-	20,869,003
Funds on Deposit from GAA units	<b>28,449,521</b>	(29,862,889)
Balances due to GAA units	<b>(45,957,356)</b>	(50,742,797)
Loans due from GAA units	<b>58,979,017</b>	35,736,026

Income of €7,500,000 has been received for the year ended 31 October 2016 from Páirc an Chrócaigh (CTR) (2015: €7,000,000).

Le Cheile Promotions Limited is 100% owned by PCT and has net assets of €61,877 at 31 October 2016. The operational and financial policies are controlled jointly by Cumann Luthchelas Gael and Gaelic Players Association. Transactions with Le Cheile Promotions Limited during the year has resulted in a net income of €196,500. At 31 October 2016 €nil (2015: €139,864) is due from Le Cheile Promotions Limited.

## 10 TAXATION

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

## 11 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 2015. An updated valuation was carried out on 31 October 2016 by a qualified independent actuary using the Projected Unit Method for valuing the pension liabilities. This involves assessing the amount required at the balance sheet date, based on the assumptions made, to provide for all benefits accrued to that date, allowing for assumed future increases in the accrued benefit to retirement. Such increases were in line with salary increases. In arriving at the valuation rate certain assumptions were made by the actuary. The valuation includes assumptions with regard to the return on various asset classes.

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



# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 11 PENSIONS *(continued)*

### Interest rate risk

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

### Investment risk

The net deficit 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 deficit. Currently the plans have a diversified portfolio of investments in equities, bonds and other types of investments. External investment consultants periodically conduct an investment review and advise on the most appropriate asset allocation taking account of asset valuations, funding requirements, liability duration and the achievement of an appropriate return on assets.

### Inflation risk

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

### Mortality risk

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

The significant assumptions are summarised in the table below:

#### Assumptions

	<b>2016</b>	<b>2015</b>
Discount rate	<b>1.50%</b>	2.40%
Inflation	<b>1.80%</b>	1.90%
Salary escalation	<b>1.80%</b>	1.90%

It is not possible to identify the underlying assets and liabilities in the defined benefit scheme that relate to the Central Council on a consistent and reasonable basis and as a result the net deficit has not been recognised in the accounts of Central Council. However the fair value of the assets in the pension scheme as a whole and the liabilities of the scheme were as follows:

	<b>Valuation 2016 €'000</b>	<b>Valuation 2015 €'000</b>
Equities	<b>1,996</b>	1,880
Bonds	<b>1,707</b>	2,821
Property	<b>320</b>	294
Alternate assets	<b>998</b>	881
Total fair value of pension scheme assets	<b>5,021</b>	5,876
Present value of retirement benefit obligation	<b>(5,068)</b>	(5,376)
Net retirement benefit (deficit) / surplus	<b>(47)</b>	500

## NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

### 11 PENSIONS *(continued)*

The retirement benefit costs for the period amounted to €570,006 (2015: €665,074). The contribution rate in respect of the defined benefit arrangement was 40% of pensionable salaries.

A full actuarial valuation of the pension scheme was prepared in January 2015 which reported a deficit of €1.316m. In order to address this deficit, the actuary has recommended deficit payments of €200,000 per annum increasing with inflation from 1 January 2015 for a period of 7 years. The pension costs for the period disclosed above include €234,619 paid in this regard.

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

	<b>2016</b>	<b>2015</b>
	<b>€'000</b>	<b>€'000</b>
Present value of the defined benefit obligation at 1 November	<b>(5,376)</b>	(5,312)
Current service cost	<b>(102)</b>	(138)
Interest expense	<b>(113)</b>	(128)
Losses on settlements	<b>(88)</b>	-
Benefits paid	<b>1,377</b>	-
<b>Re-measurements</b>		
Experience (losses) / gains on schemes' liabilities	<b>(2)</b>	131
Actuarial gains / (losses) arising from changes in demographic assumptions	-	71
Actuarial (losses) / gains arising from changes in financial assumptions	<b>(764)</b>	-
Present value of the defined benefit obligation at 31 October	<b>(5,068)</b>	(5,376)

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

	<b>2016</b>	<b>2015</b>
	<b>€'000</b>	<b>€'000</b>
Fair value of plan assets at 1 November	<b>5,876</b>	5,072
Expected return on plan assets	<b>128</b>	126
Actuarial gains on assets	<b>64</b>	339
Employer contributions	<b>330</b>	348
Benefits paid	<b>(1,377)</b>	-
Pension levy	-	(9)
Fair value of plan assets at 31 October	<b>5,021</b>	5,876

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

## 12 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:

	<b>2016 Group</b>	<b>2015 Group</b>
	€	€
<b><i>Financial assets that are debt instruments measured at amortised cost</i></b>		
Receivables	<b>36,941,803</b>	37,249,002
Cash and cash equivalents	<b>16,224,381</b>	37,352,996
<b><i>Financial liabilities measured at amortised cost</i></b>		
Payables & accruals	<b>8,702,595</b>	9,708,741
GAA payables & accruals	<b>36,060,570</b>	37,555,761
Taxes & other liabilities	<b>204,546</b>	129,004

## 13 TRANSITION TO FRS 102

Central Council transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. The transition to FRS 102 had no significant impact on the comparative prior year amounts, and therefore no restatement of comparative figures was necessary.

## 14 COMPARATIVES

Comparative figures have been regrouped where necessary on a basis consistent with the current year.

## 15 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 16 December 2016.



# **Cumann Lúthchleas Gael Central Council**

Schedules to the Financial Statements  
for the Year Ended 31 October 2016

# SCHEDULES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	€	€
<b>A Gate Receipts</b>		
All-Ireland Football Championship	<b>14,788,614</b>	12,842,341
All-Ireland Hurling Championship	<b>8,335,163</b>	8,137,560
National Football League	<b>2,758,261</b>	2,478,663
National Hurling League	<b>1,923,228</b>	1,445,393
Other Competitions	<b>1,394,798</b>	968,189
Term Tickets Amortised	<b>835,299</b>	837,835
	<b>30,035,363</b>	26,709,981
<b>B Commercial Revenue</b>		
Media Coverage	<b>11,498,500</b>	11,228,252
Sponsorship	<b>6,519,318</b>	6,532,592
Franchising	<b>250,000</b>	241,663
Licensing fee	<b>391,934</b>	356,361
	<b>18,659,752</b>	18,358,868
<b>C State Funding</b>		
Sports Ireland - Normal Funding	<b>2,409,652</b>	2,409,653
Sports Ireland - Players Eligible Expenses Scheme	<b>900,000</b>	900,000
Department of Foreign Affairs – Overseas Projects	<b>325,000</b>	346,768
Broadcasting Authority Of Ireland	<b>41,453</b>	85,503
	<b>3,676,105</b>	3,741,924
<b>D Other Income</b>		
Registration Fees	<b>506,500</b>	545,203
Interest	<b>64,791</b>	223,435
Income from Pairc an Chrócaigh CTR	<b>7,500,000</b>	7,000,000
Fines	<b>24,667</b>	20,600
Other income	<b>68,496</b>	4,222
	<b>8,164,454</b>	7,793,460
<b>E Match Day Costs</b>		
Venue Rental	<b>8,396,070</b>	7,617,130
Match Officials	<b>284,504</b>	257,540
Venue Expenses	<b>356,244</b>	331,524
Ticketing Costs	<b>1,358,924</b>	1,760,513
Insurance Fund	<b>300,873</b>	272,898
Other	<b>354,949</b>	234,484
	<b>11,051,564</b>	10,474,089

## SCHEDULES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	€	€
<b>F</b>		
<b>Competition Costs</b>		
Medals & Trophies	<b>192,580</b>	180,607
Awards Ceremonies & Trips	<b>182,568</b>	178,037
International Rules	<b>238,907</b>	403,721
	<b>614,055</b>	762,365
<b>G</b>		
<b>Team Costs</b>		
Team Expenses	<b>2,946,952</b>	2,374,963
	<b>2,946,952</b>	2,374,963
<b>H</b>		
<b>County and Provincial Distributions</b>		
<b>County &amp; Provincial Basic</b>	<b>7,660,000</b>	7,785,466
<b>Competition Distributions</b>		
National Football League	<b>1,368,225</b>	1,257,075
National Hurling League	<b>1,197,083</b>	907,889
	<b>2,565,308</b>	2,164,964
<b>Commercial Distributions</b>		
Royalties	<b>70,000</b>	60,000
Ticketing Administration Rebate	<b>150,000</b>	150,000
	<b>220,000</b>	210,000
	<b>10,445,308</b>	10,160,430



# SCHEDULES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	€	€
<b>I Games Development</b>		
<b>Games Development</b>		
Deployment of Personnel*	<b>3,078,754</b>	2,766,741
Provincial Games Managers	<b>210,411</b>	230,031
County Projects	<b>1,401,180</b>	1,302,920
INTO Mini-Sevens Competitions	<b>(3,441)</b>	27,064
Feiles	<b>146,808</b>	143,513
Cumann na mBunscoil	<b>67,999</b>	68,000
Cul Camps	<b>40,852</b>	45,600
Educational Projects	<b>126,188</b>	147,583
Games Development Equipment	<b>590</b>	-
Other Games Development	<b>604,848</b>	450,273
Coaching Conference	<b>35,000</b>	35,000
	<b>5,709,189</b>	5,216,725
<b>Hurling Development</b>		
Deployment of Personnel*	<b>1,417,433</b>	1,333,639
National & Regional Projects	<b>563,091</b>	303,801
Hurley and Helmet Subsidies	<b>400,000</b>	400,000
	<b>2,380,524</b>	2,037,440
<b>Dublin Games Development*</b>	<b>1,430,000</b>	1,430,000
<b>Other Development</b>		
International Dimension**	<b>1,598,720</b>	1,345,334
Referees Development	<b>279,999</b>	277,551
	<b>1,878,719</b>	1,622,885
	<b>11,398,432</b>	10,307,050

\* Sports Ireland Grant Assisted

\*\* Part funded by the Department of Foreign Affairs

# SCHEDULES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016 €	2015 €
<b>J Organisational Development</b>		
<b>Organisation &amp; Planning</b>		
County & Provincial Officer Training Programme	<b>177,015</b>	126,490
Club Development Personnel	<b>76,000</b>	76,000
Club Forum	<b>57,963</b>	48,894
Comhairle Programme	<b>96,139</b>	49,500
Intercultural Strategy	<b>63,346</b>	55,470
National Strategic Plan	-	25,000
	<b>470,463</b>	381,354
<b>Other Programmes</b>		
Healthy Club Programme ***	<b>94,099</b>	(26,442)
Child Protection Programmes	<b>36,499</b>	30,502
	<b>130,598</b>	4,060
<b>Coiste na Gaeilge</b>		
Scór na nÓg and Scór Sinsear	<b>73,420</b>	51,784
Costaisí Cultúrtha	<b>12,000</b>	12,000
	<b>85,420</b>	63,784
	<b>686,481</b>	449,199
***Part funded by the Health Service Executive		
<b>K Player Welfare</b>		
Injury Scheme	<b>1,724,370</b>	1,532,200
Initiatives & Programmes	<b>2,660,786</b>	2,397,955
Government contribution to player welfare	<b>900,000</b>	900,000
Repayment of funding to the Injury Benefit Fund	<b>(2,000,000)</b>	-
	<b>3,285,156</b>	4,830,155

# SCHEDULES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	€	€
<b>L Administrative Costs</b>		
Marketing	<b>1,885,875</b>	1,650,570
Staff & Pension Costs	<b>4,151,209</b>	4,171,314
Rent & Insurance	<b>194,898</b>	193,458
Depreciation	<b>700,986</b>	533,163
Communications	<b>178,156</b>	183,133
IT Costs	<b>1,506,304</b>	1,206,723
Professional Fees	<b>506,238</b>	387,513
Conferences & Travel	<b>806,642</b>	855,675
Office Admin & Sundry Expenses	<b>133,628</b>	242,145
Financial Costs	<b>26,670</b>	38,508
	<b>10,090,606</b>	9,462,202
<b>M Operating Grants Payable</b>		
<b>Provincial Councils Grants</b>	<b>250,000</b>	250,000
<b>Related Bodies</b>		
Cumann Peil Gael na mBan	<b>240,000</b>	240,000
Cumann Camógaíochta na nGael	<b>240,000</b>	240,000
Cumann Cluichi Corr na hEireann	<b>30,000</b>	30,000
Comhairle Liathroid Laimhe na hEireann	<b>260,997</b>	241,000
	<b>770,995</b>	751,000
<b>Educational Bodies</b>		
Comhairle Iar-bhunscoileanna	<b>250,000</b>	250,000
Comhairle Ard Oideachais	<b>95,000</b>	95,000
Comhairle Colaisti Talmhaíochta	<b>5,000</b>	5,000
	<b>350,000</b>	350,000
<b>Other Operating Grants</b>		
Museum	<b>150,000</b>	150,000
Comortas Peile na Gaeltachta	<b>10,000</b>	10,000
Inter Firms Council	<b>10,000</b>	10,000
County Administration Grants	<b>818,313</b>	882,735
Club Draw	<b>26,551</b>	97,996
Purchase & Procurement Service	<b>33,926</b>	8,960
Other Grants and Donations	<b>171,304</b>	186,585
	<b>1,220,094</b>	1,346,275
	<b>2,591,089</b>	2,697,275



## SCHEDULES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	€	€
<b>N Capital Grants</b>		
County Infrastructure	<b>3,128,235</b>	2,742,826
Club Infrastructure	<b>2,000,000</b>	2,014,252
Overseas Infrastructure	<b>215,200</b>	75,000
Funding Expenses	<b>73,886</b>	125,558
	<b>5,417,321</b>	4,957,636

# **Cumann Lúthchleas Gael Central Council**

Tables of Distribution to counties  
and net income per competition for  
the Year Ended 31 October 2016

## PAYMENTS TO CLUB COUNTIES AND PROVINCES 2016

	YTD Rent €	YTD Comm Distribution €	YTD Comp Distribution €	YTD Team Expenses €	YTD Games Development €	YTD Admin & Other Grants €	YTD Capital Grants €	YTD Total Outlay €
Ulster		350,000			777,451	15,000	440,000	<b>1,582,451</b>
Connacht		350,000			453,736	295,000	270,000	<b>1,368,736</b>
Munster		350,000		15,000	566,007	15,000	540,000	<b>1,486,007</b>
Leinster		350,000			822,961	15,000	750,000	<b>1,937,961</b>
Britain		50,000		5,800	535,000			<b>590,800</b>
Antrim	1,403	175,000	66,461	71,622	164,400	30,000	58,044	<b>566,930</b>
Armagh	14,112	175,000	48,557	55,160	110,200	20,000		<b>423,029</b>
Carlow	1,889	175,000	49,557	8,500	178,800	20,000	107,061	<b>540,807</b>
Cavan	20,529	175,000	56,784	11,750	129,000	30,000		<b>423,063</b>
Clare	44,251	175,000	209,589	52,140	152,400	15,000		<b>648,380</b>
Cork	50,517	175,000	106,369	37,160	249,000	20,000	2,033,333	<b>2,671,379</b>
Derry	5,511	175,000	43,213	65,018	210,800	10,000		<b>509,542</b>
Donegal	26,705	175,000	96,789	77,822	130,200	10,000	2,000	<b>518,516</b>
Down	15,674	175,000	58,882	19,596	112,600	30,000	20,000	<b>431,752</b>
Dublin	7,855	175,000	156,093	381,226	1,463,400	31,750		<b>2,215,324</b>
Fermanagh	16,340	175,000	43,189	39,524	109,000	30,000		<b>413,053</b>
Galway	36,402	175,000	86,208	138,426	130,204	30,000	40,000	<b>636,240</b>
Kerry	28,628	175,000	116,925	236,672	197,600	30,000	7,045	<b>791,870</b>
Kildare	10,417	175,000	49,557	36,192	179,800	23,000		<b>473,966</b>
Kilkenny	41,418	175,000	96,468	219,740	108,600		201,962	<b>843,188</b>
Laois	11,037	175,000	40,177	21,568	182,000	30,000	513,539	<b>973,321</b>
Leitrim	1,450	175,000	51,549	27,000	131,498			<b>386,497</b>
Limerick	7,471	175,000	85,592	74,333	158,800	10,000		<b>511,196</b>
London		175,000	28,716	20,000			1,409	<b>225,125</b>
Longford	8,734	175,000	38,557	21,634	126,500	30,000	1,971	<b>402,396</b>
Louth	3,184	175,000	51,585	34,320	122,700	5,000		<b>391,789</b>
Mayo	63,959	175,000	129,092	476,988	129,886	20,000		<b>994,925</b>
Meath	20,343	175,000	46,098	55,616	187,600	20,000		<b>504,657</b>
Monaghan	25,383	175,000	58,682	26,870	121,000	10,000		<b>416,935</b>
New York		105,000			5,000			<b>110,000</b>
Offaly	12,058	175,000	49,900	12,580	220,669	20,000	2,083	<b>492,290</b>
Roscommon	20,617	175,000	99,408	30,198	144,748	20,000		<b>489,971</b>
Sligo	4,462	175,000	41,737	31,690	127,854	20,000	65,000	<b>465,743</b>
Tipperary	318,049	175,000	104,952	254,148	183,800	30,000	59,888	<b>1,125,837</b>
Tyrone	15,328	175,000	65,188	22,900	119,000	30,000		<b>427,416</b>
Waterford	25,349	175,000	221,237	77,115	158,800	34,000		<b>691,501</b>
Westmeath	6,129	175,000	49,557	16,964	160,601	10,000		<b>418,251</b>
Wexford	19,109	175,000	64,744	67,396	155,800	30,000		<b>512,049</b>
Wicklow	1,069	175,000	43,873	45,212	167,000			<b>432,154</b>
Warwickshire		30,000	16,669	22,000				<b>68,669</b>
Lancashire				11,000				<b>11,000</b>
Croke Park	7,510,688							<b>7,510,688</b>
Overseas					758,262		251,200	<b>1,009,462</b>
Other		300,000					52,786	<b>352,786</b>
<b>TOTAL</b>	<b>8,396,070</b>	<b>7,660,000</b>	<b>2,571,954</b>	<b>2,820,880</b>	<b>10,142,677</b>	<b>988,750</b>	<b>5,417,321</b>	<b>37,997,652</b>



## NET INCOME FROM COMPETITIONS (€)

FOR THE YEAR ENDED 31 OCTOBER 2016

	Actual YTD Revenue	Actual YTD Costs	Actual YTD GAA Injury Fund & Insurance	Actual YTD Team Expenses & Distributions	Actual YTD Net Income / Cost
Football Championship	14,788,615	4,658,834	952,983	1,109,889	8,066,909
Hurling Championship	8,335,164	2,444,689	526,472	563,247	4,800,756
National Football League	2,758,262	953,639	255,296	1,368,225	181,102
National Hurling League	1,923,229	396,919	206,905	1,197,082	122,323
U21 Football	113,335	16,634	6,800	31,486	58,415
U21 Hurling	214,132	63,235	12,848	73,947	64,102
*Minor Football	20,635	14,534	1,238	112,286	(107,423)
*Minor Hurling	5,640	7,017	328	75,572	(77,277)
Christy Ring Cup	28,691	24,915	1,721	124,258	(122,203)
Nicky Rackard Cup	2,997	16,255	180	81,428	(94,866)
Lory Meaghar Cup	912	13,890	55	91,416	(104,449)
U21 B Hurling	2,905	4,511	174	36,876	(38,656)
U21 C Hurling	1,053	2,692	54	37,064	(38,757)
Intermediate Hurling Championship	10,125	4,391	608	22,260	(17,134)
Junior Football Championship	645	6,160	39	62,384	(67,938)
Senior Club Championships	469,671	190,543	28,079	352,624	(101,575)
Intermediate Club Championships	71,757	28,177	4,305	55,928	(16,653)
Junior Club Championships	21,507	23,595	1,290	83,288	(86,666)
International Rules	432,027	217,955	25,922		188,150
<b>TOTAL</b>	<b>29,201,302</b>	<b>9,088,585</b>	<b>2,025,297</b>	<b>5,479,260</b>	<b>12,608,160</b>

\* Gates for Minor Championship games that are played as double headers with Senior Championship games are allocated in full to the Senior Championships.

# **Páirc An Chrócaigh CTR and Subsidiary Companies**

Consolidated Financial Statements  
for the Year Ended 31 October 2016

# NOTICE OF MEETING

## **PÁIRC AN CHRÓCAIGH CTR & SUBSIDIARY COMPANIES**

**DATE:** 17 January 2017.

### **FÓGRA**

In accordance with the Companies Act, 2014, I wish to notify you that the Annual Meeting of the above Companies will be held in Páirc an Chrócaigh, Jones Road, Dublin 3 on 24 February 2017.

Mise, le mórmheas

Peadar MacCionnaith

**Rúnaí**

### **CLÁR**

To consider:

1. The Director's Report and Consolidated Financial Statements for the year ended 31 October 2016.
2. The new Company Constitution of Páirc an Chrócaigh Cuideachta Faoi Theorainn Ráthaíochta.



# TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH

2016 was always going to be a special year in Croke Park.

The International Rules series on the 21st November 2015 was the first game in our financial year and was also the anniversary of Bloody Sunday. This was one of the most profound days the GAA has ever known and before the game a wreath was laid by Aogán Ó Feaghraíl and Páraic Duffy at the spot where Mick Hogan fell and the 14 victims were remembered in a poignant and fitting commemoration.

The highlight for 2016 was Laochra, produced by Tyrone Productions. This spectacular show, which took place after the National League Football Finals was a celebration of our national identity and featured special effects and a cast of thousands. It was a fitting conclusion to the nation's 1916 celebrations, witnessed by a capacity crowd.

Against these monumental milestones we are pleased to post a strong financial performance.

Consolidated group turnover for the financial period at €41.5m was up €4.9m on last year (2015: €36.6m) an increase of 13%. Retained group profit for 2016 was €2.81m an increase of €1.22m on the previous period. The positive performance supported a €0.5m increased distribution to CLG at €7.5m for the period.

The key highlights of the financial year are summarised as follows; strong renewal and sales of premium seats and suites, a positive performance in our meetings and events business, the importance of concerts to our income stream, our significant commitment to investment in stadium repairs and maintenance, with some disappointing attendances, particularly, in the Leinster championship.

In total 3,000 premium seats were renewed in the period with over 60% of this revenue generated from 10 year renewals and with 25% of sales to new patrons. Consequently, the amortized figures in the accounts show an increase of €0.9m, year on year.

Our meeting and events business has benefited from a busy city. Business tourism in Dublin is up 15%. Certainly, our investment in infrastructure and staff training was well timed and we have seen a 40% growth in revenues. We are now seen as a core player in the venue space and are consistently winning marquee events to the stadium. Our efforts in the UK have been slower than expected and looking forward we need to be mindful of trickle down, from volatility in the global marketplace - US elections and the impact on FDI, Brexit and a weak sterling and hotel shortages in Dublin impacting on the capital's competitiveness.

Croke Park continues to attract the world's best acts to Jones Road. In May 2016, Bruce Springsteen played two sell out shows as part of his River tour. Grossing \$19,288,100, the industry bible Billboard magazine put this at the highest Boxscore for the first half of 2016 putting Croke Park firmly on a list of must play venues for the world's leading performers. The 'Boss' was followed by another sell out performance by the 'Queen' of pop, Beyoncé. Concert revenue is included as part of our hire of facilities which at €4.8m for the period was up €0.7m on 2015.

Following our €8.3m investment in our facilities last year we invested a further €3.4m in 2016. The 2016 capital additions included the refurbishment of 16 Davin end suites, upgrades to our WiFi system, replacement of pitch scrollers and catering equipment replacement. Consequently, our depreciation charges have increased by €0.8m for the period. During the year, we commissioned a specialist report to document a ten year programme of structural repair and upgrade works. We estimate this investment will be in the order of €5m per annum but it is essential if we wish to retain our position as a world class venue, both for our players and as a source of income for the Association.

Match day attendances were flat albeit in a year with the impact of an Olympics and a European soccer championship. Rental from central council fixtures at €7.04m was up €532K, but this is mainly attributable to the All-Ireland Football Final replay and the International Rules. National League income was more impressive growing by 28% to €495K, but still noting that there were four Dublin home fixtures in 2016 compared with three in 2015. Of concern is that the Leinster Championship stadium rental revenues were reduced by over a quarter or 28% to €581K as Dublin continue to dominate this competition.

Our cost base continues to be tightly managed. We have forward fixed our utility costs for a period of 12 months which will deliver a 14% cost reduction in gas and a 5% reduction in electricity costs based on 2016 usage levels.

## TUARASCÁIL STIÚRTHÓRA STAID AN CHRÓCAIGH *continued*

Behind the scenes there was a partial pitch replacement after both concerts with no adverse effects on pitch playability or aesthetics. Throughout the season our pitch team continue to deliver an outstanding field. Their commitment is matched by our cohort of voluntary stewards. Under the leadership of Chief Steward Mick Leddy, our stewards pride themselves in delivering an outstanding service to the Association.

In total, we held 31 match days, accounting for 67 matches and attracting an audience of 1.05m. Adding to this number are 8 World Games matches, 12 days of GAA Go Games, 4 days of Cumann na mBunscol Finals, 153k of Museum and Skyline visitors, our conference centre delegates and concert goers, all of whom give a combined total of 1.54m stadium guests. While Croke Park remains at the forefront of hosting and running live events, this footfall has obvious impacts on the local community and we are continuing in our efforts to both minimise the disruption but also to invest in local projects through our community outreach programme.

Operationally, we continue to set high standards. In April 2016, Croke Park became the first stadium in the world to obtain certification to the newest international Environmental Standard “ISO 14001:2015”. The Stadium was also successfully re-certified to the international standards for “Sustainability Event Management” and “Health and Safety Management”. We were presented with the “Excellence in Waste Management” Award at the annual Green Awards, and our Environmental & Sustainability Management Group was awarded the “Unsung Hero” Award at the 2016 Stadium Business Awards. We have reduced the amount of waste generated within the stadium by 30% and are maintaining 0% of waste to landfill for the 3rd year in a row.

The management of Croke Park is the ultimate team game. On behalf of my management team I would like to thank our board, comprising, Hugh Cawley, Damian Byrne, Brian Conroy, Pdraig O’Céidigh, Sean Nugent, John Horan and Páraic Duffy, who together with our chairman, Uachtaran Aogán Ó Feaghraíl continue to challenge and support us to deliver to the best of our ability. I would also like to acknowledge the outstanding contribution, of Seamus O’Midheach to Croke Park and the GAA, in a career spanning over 35 years, and to wish him a long and happy retirement.

Looking forward to 2017, we recognise that the environment in which we operate is increasingly unpredictable. However, we have a strong management team and I am proud to work alongside a group of individuals who continue to be brave and continue to take risks.

### **Peadar Mac Cionnaith**

Stiúrthóra Staid an Chrócaigh  
February 2017

## DIRECTORS AND OTHER INFORMATION

### Directors

Aogán Ó Fearghail  
Liam O'Neill (resigned 26 February 2016)  
Páraic Ó Dufaigh  
John Horan  
Sean Nugent  
Aodh Mac Amhalaidh  
Brian Conroy  
Padraig Ó Céidigh  
Damian Byrne

### Secretary

Peadar Mac Cionnaith

### Registered Office

Páirc an Chrócaigh  
Baile Átha Cliath 3

### Bankers

AIB Bank  
Lower Drumcondra Road  
Dublin 9

Bank of Ireland  
Drumcondra Road  
Dublin 9

### Solicitors

Reddy Charlton  
Solicitors  
12 Fitzwilliam Place  
Dublin 2

### Auditors

Mazars  
Chartered Accountants & Registered Auditors  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2



## 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 2016.

### RESULTS FOR THE YEAR

The group profit for the year is €2,807,184 (2015: €1,589,646), which is transferred to the retained earnings.

### PRINCIPAL ACTIVITIES

The principal activity of the group consists of the administration, management, commercial exploitation and on-going upkeep and redevelopment of Croke Park Stadium.

### REVIEW OF THE BUSINESS PERFORMANCE AND FUTURE DEVELOPMENTS

The directors are pleased to report a group profit for the year of €2,807,184 after a distribution of €7,500,000 to Ard Chomhairle.

### ANALYSIS OF REVENUE

Consolidated group turnover for 2016 was €41.5m (2015: €36.6m), this represents an increase of 13% year on year. The key income drivers of this turnover include: Stadium hire, for a combined thirty one league, championship and other match days, generated €8.1m in rental revenue (2015: €7.7m). Match day stadium rental income was also supplemented with three concert hire dates over the 2016 summer months. Premium and suite revenues has delivered €12.3m during the year, up 8% on the 2015 level. This increase is directly attributable to the ongoing strong demand for premium and suite seating during the 2016 term. Both premium and suite level operated at almost 100% occupancy for the duration of the 2016 season. Our "Meetings and Events" and "Catering" divisions delivered a combined turnover of €15.4m. This represents an increase of 23% on the prior year and reflects the stadium's now fully enhanced conferencing facilities and the return on investment being delivered from the 2015 capital investment programme in this area.

Other recurring 2016 group income streams include "The Croke Park" hotel and other smaller property rental incomes along with advertising and preferred supplier revenues.

### EXPENDITURE

The Croke Park Stadium's core cost base has risen marginally on 2015 levels, this is a symptom of a stadium now beginning to require some remedial repair and upgrade works. A specialist report has been commissioned during 2016 to document a ten year programme of structural repair and upgrade works that will require completion in order to ensure Croke Park Stadium retains its rightful position at the top end of Irish and European Stadia.

Day to day on-going cost control measures are constantly being applied to all departmental expenditure lines, these cost control measures have seen decreases in staffing, utilities and IT expenditure during 2016, offsetting an increase in the pitch upkeep and ground maintenance costs.

Capital projects completed during 2016 included the final phase of the stadiums suite refurbishment programme, a new pitch advertising scroller system and an upgraded Wi-Fi and IT wiring network to future proof advances in phone and IT technology over the coming years.

The "stadium and administration" expense line includes "stadium repairs and upkeep", "ground and pitch maintenance", along with match and event day operational costs.

The increased depreciation charge is a result of a capital investment programme which has seen €3.4m of investment during 2016 and also reflects the full year charge of the €8.3m 2015 capital additions.

# DIRECTORS' REPORT

## BALANCE SHEET

During the year 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. The partnership agreement will see Dublin City Council deliver a significant development of new social and affordable housing on the former Croke Villas site. This site borders the Cusack stand side of the stadium.

In return for its staged contribution of €6.4m towards this project, Páirc an Chrócaigh have received a plot of land with a nominal rental charge on the Croke Villas site. This site will be used to build and develop a new community and handball centre.

This new community and handball centre will be operated and run under the direct control of a new equal share company, 50% controlled by Cumann Lúthchleas Gael and 50% controlled by the Irish Handball Council Sports Centre.

It is envisaged, that this now tangible, redevelopment project will both enhance the environs and facilities of Croke Park Stadium and the broader local community neighbourhood. It is also one of the primary objectives of this joint venture company to continue to build on a now ever improving, positive and informed working relationship between the GAA / Croke Park Stadium and its local neighbours and community groupings.

## POST BALANCE SHEET EVENTS

There have been no significant post balance sheet events.

## DIRECTORS

The directors of the holding company at the year end are listed on page 150.

## 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:

### Operational risk

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

### Loss of revenue

Loss of revenue, customers and key staff are the main risks that could affect the group's financial position.

### Economic risk

Economic risk is the risk of direct or indirect 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.

# DIRECTORS' REPORT

## AUDITORS

Mazars, Chartered Accountants and Registered Auditors continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

## STATEMENT ON RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- a) so far as each director is aware, there is no relevant audit information of which the group's statutory auditors are unaware, and
- b) each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the group's statutory auditors are aware of that information.

## AUDIT COMMITTEE

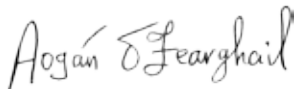
The group's ultimate parent and controlling party is Ard Chomhairle (Central Council). The PCT group falls within the remit of the audit committee of Ard Chomhairle (Central Council).

## 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:

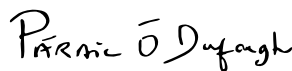
1. a compliance policy statement has been drawn up setting out the company's policies with regard to such compliance;
2. appropriate arrangements or structures that are, in the directors' opinion, designed to secure material compliance with the company's relevant obligations has been put in place, including 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.

On behalf of the Board of Directors:



**Aogán Ó Fearghail**  
Director

20 December 2016



**Páraic Ó Dufaigh**  
Director



## DIRECTORS' RESPONSIBILITY STATEMENT

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework"). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the group as at the financial year end date and of the profit or loss of the group for the financial year and otherwise comply with the Companies Act 2014.

In preparation of 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, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The directors are responsible for ensuring that the group keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the group to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 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.

# REPORT OF THE INDEPENDENT AUDITORS TO THE BOARD OF PÁIRC AN CHRÓCAIGH CTR

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

We have audited the financial statements of Páirc An Chrócaigh CTR and subsidiary companies for the year ended 31 October 2016 which comprise of Group and Parent Company Statement of Income and Retained Earnings, the Group and Parent Company Balance Sheet, Group Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

## RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

## SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Reports and Financial Statements for the year ended 31 October 2016 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

## OPINION ON FINANCIAL STATEMENTS

### IN OUR OPINION THE FINANCIAL STATEMENTS:

- give a true and fair view of the assets, liabilities, and financial position of the company and group as at 31 October 2016 and of the profit for the year then ended; and
- have been properly prepared in accordance with relevant financial reporting framework and in particular with the requirements of the Companies Act 2014.

# REPORT OF THE INDEPENDENT AUDITORS TO THE BOARD OF PÁIRC AN CHRÓCAIGH CTR

(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACT 2014**

- 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 group were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

## **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the provisions in the Companies Acts 2014 which require us to report to you, if in our opinion the disclosures of directors' remuneration and transactions as specified by law are not made.

**Tommy Doherty**

For and on behalf of

**Mazars**

Chartered Accountants and Statutory Audit Firm

Dublin 2

20 December 2016

# CONSOLIDATED STATEMENT OF INCOME AND RETAINED EARNINGS

	Note	2016 €	2015 €
<b>Revenue</b>		<b>41,526,588</b>	36,591,632
Cost of sales		<b>(10,999,499)</b>	(8,600,452)
<b>Gross profit</b>		<b>30,527,089</b>	27,991,180
Administrative expenses		<b>(12,467,023)</b>	(11,231,322)
Depreciation	<b>8</b>	<b>(7,440,186)</b>	(6,639,306)
<b>Operating profit</b>	<b>4</b>	<b>10,619,880</b>	10,120,552
Interest payable and similar charges	<b>6</b>	<b>(102,953)</b>	(253,225)
<b>Profit on ordinary activities before taxation</b>		<b>10,516,927</b>	9,867,327
Taxation	<b>7</b>	<b>(209,743)</b>	(277,681)
<b>Profit before grants &amp; distributions</b>		<b>10,307,184</b>	9,589,646
Grants to Musaem CLG		-	(1,000,000)
Distribution to Ard Chomhairle		<b>(7,500,000)</b>	(7,000,000)
<b>Retained earnings for the year</b>		<b>2,807,184</b>	1,589,646
Retained earnings at start of the year		<b>108,814,095</b>	107,224,449
Retained earnings at end of the year		<b>111,621,279</b>	108,814,095

All revenue is in respect of continuing operations.

The group had no recognised gains and losses other than its reported profit for the current and prior year. Subsequently, 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. Subsequently, a consolidated statement of changes in equity has not been prepared.



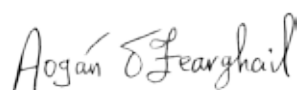
# COMPANY STATEMENT OF INCOME AND RETAINED EARNINGS

	Note	2016 €	2015 €
<b>Revenue</b>			
Rents for matches:			
Central Council		<b>7,035,143</b>	6,503,370
Leinster Council		<b>581,162</b>	803,528
National Leagues		<b>495,308</b>	387,512
Corporate facilities		<b>12,354,635</b>	11,433,324
Hire of facilities		<b>4,770,293</b>	4,067,898
Property rents		<b>656,410</b>	654,794
Advertising space		<b>633,972</b>	536,834
Other income		<b>123,239</b>	134,942
		<b>26,650,162</b>	24,522,202
<b>Expenditure</b>			
Stadium & Administration expenses		<b>6,626,030</b>	5,266,905
Staff costs & security		<b>2,453,229</b>	2,680,490
Rent & rates		<b>1,091,989</b>	1,107,573
Heat, light & power		<b>982,272</b>	1,069,552
Insurances		<b>277,000</b>	283,350
Community Funding		<b>114,840</b>	149,810
Marketing expenses		<b>92,855</b>	94,470
Depreciation	<b>8</b>	<b>4,906,138</b>	4,721,349
		<b>16,544,353</b>	15,373,499
Operating profit before interest		<b>10,105,809</b>	9,148,703
Net interest receivable / (payable) and similar charges		<b>1,346,592</b>	(5,669)
Impairment of intercompany receivables		<b>(178,007)</b>	(75,405)
Profit before distribution and grants		<b>11,274,394</b>	9,067,629
Grants to Musaem CLG		-	(1,000,000)
Distribution to Ard Chomhairle		<b>(7,500,000)</b>	(7,000,000)
<b>Retained earnings for the year</b>		<b>3,774,394</b>	1,067,629
Retained earnings at start of the year		<b>99,844,956</b>	98,777,327
<b>Retained earnings at end of the year</b>		<b>103,619,350</b>	99,844,956

# CONSOLIDATED BALANCE SHEET

	Note	2016 €	2015 €
<b>Non-current assets</b>			
Property, plant and equipment	8	135,500,861	139,555,790
Financial assets	9	2	2
		<b>135,500,863</b>	139,555,792
<b>Current assets</b>			
Receivables	10	13,760,638	21,903,887
Cash and cash equivalents	14	9,533,519	5,029,190
		<b>23,294,157</b>	26,933,077
<b>Current liabilities</b>			
Payables – amounts falling due within one year	11	(9,945,537)	(34,655,523)
		<b>13,348,620</b>	(7,722,446)
<b>Net current assets / (liabilities)</b>			
Total assets less current liabilities		<b>148,849,483</b>	131,833,346
Payables – amounts falling due after one year	12	(37,228,204)	(23,019,251)
		<b>111,621,279</b>	108,814,095
<b>Net Assets</b>			
<b>Represented by:</b>			
Retained earnings		<b>111,621,279</b>	108,814,095
		<b>111,621,279</b>	108,814,095

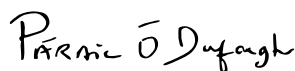
On behalf of the Board of Directors:



**Aogán Ó Fearghail**

Director

20 December 2016



**Páraic Ó Dufáigh**

Director

## COMPANY BALANCE SHEET

	Note	2016 €	2015 €
<b>Non-current assets</b>			
Property, plant and equipment	8	97,605,000	100,179,455
Financial assets	9	330,852	330,852
		<b>97,935,852</b>	100,510,307
<b>Current assets</b>			
Receivables	10	43,437,632	38,712,344
Cash and cash equivalents	14	3,581,683	2,265,755
		<b>47,019,315</b>	40,978,099
<b>Current liabilities</b>			
Payables – amounts falling due within one year	11	(4,107,613)	(18,624,199)
		<b>42,911,702</b>	22,353,900
<b>Net current assets</b>			
Total Assets less current liabilities		<b>140,847,554</b>	122,864,207
Payables – amounts falling due after one year	12	(37,228,204)	(23,019,251)
		<b>103,619,350</b>	99,844,956
<b>Net assets</b>			
<b>Represented by:</b>			
Retained earnings		<b>103,619,350</b>	99,844,956
		<b>103,619,350</b>	99,844,956

On behalf of the Board of Directors:

*Aogán Ó Fearghail*

**Aogán Ó Fearghail**

Director

20 December 2016

*Páraic Ó Dufaigh*

**Páraic Ó Dufaigh**

Director

## CONSOLIDATED STATEMENT OF CASH FLOWS

	Note	2016	2015
		€	€
<b>Cash flows from operating activities</b>			
Retained earnings for the year		<b>2,807,184</b>	1,589,646
<b>Adjustments for:</b>			
Depreciation of property, plant & equipment		<b>7,440,186</b>	6,639,306
Interest receivable		<b>(71)</b>	(175,117)
Interest payable		<b>103,024</b>	428,342
Taxation charge		<b>209,743</b>	277,681
Tax paid on operating activities		<b>(208,636)</b>	(88,636)
Decrease / (increase) in receivables		<b>8,143,249</b>	(6,063,444)
Increase / (decrease) in payables		<b>7,797,860</b>	(8,384,262)
		<b>26,292,539</b>	(5,776,484)
<b>Cash flows from investing activities</b>			
Payments for property, plant & equipment		<b>(3,385,257)</b>	(8,270,736)
<b>Cash flows from financing activities</b>			
Repayment of borrowings		<b>(22,340,000)</b>	(6,550,000)
Loans advanced by CLG		<b>4,040,000</b>	5,500,000
Interest received		<b>71</b>	175,117
Interest paid		<b>(103,024)</b>	(428,342)
		<b>(18,402,953)</b>	(1,303,225)
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>4,504,329</b>	(15,350,445)
<b>Cash and cash equivalents at beginning of year</b>		<b>5,029,190</b>	20,379,635
<b>Cash and cash equivalents at end of year</b>	<b>14</b>	<b>9,533,519</b>	5,029,190



# 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 2016.

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 Directors' Report.

The company transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in Note 22.

### STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). These are the first financial statements that comply with FRS 102.

### CURRENCY

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

## 2 ACCOUNTING POLICIES

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

### BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

The exemption contained within Section 33.7 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.

The group applies the acquisition method to account for business combinations. The consideration transferred for the acquisition of a subsidiary is the fair values of the assets transferred, the liabilities incurred to the former owners of the acquiree and the equity interests issued by the group. The consideration transferred includes the fair value of any asset or liability resulting from a contingent consideration arrangement. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date. The group recognises any non-controlling interest in the acquiree on an acquisition-by-acquisition basis, either at fair value or at the non-controlling interest's proportionate share of the recognised amounts of acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

### 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 transaction costs, trade discounts and volume rebates allowed by the group and net of value added taxes.

Rental income is recognised on an accruals basis and recognised in the Statement of Income and Retained Earnings in line with underlying contracts.

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 2 ACCOUNTING POLICIES *(continued)*

#### GOVERNMENT GRANTS

Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the statement of income and retained earnings over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the statement of income and retained earnings as the related expenditure is incurred.

#### PROPERTY, PLANT AND EQUIPMENT

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

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

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

Land	–	nil
Buildings	–	2.5 – 3%
Equipment	–	20%
Machinery, Fixtures & Fittings	–	10 – 20%
Leasehold Improvements	–	over the term of the lease

#### 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.

#### FINANCIAL ASSETS

Investments in subsidiaries are carried at cost less provisions for impairment in value.

#### 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.

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### **2 ACCOUNTING POLICIES (continued)**

#### **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 & CORPORATE FACILITIES**

Advance sales of term tickets and corporate packages for the stadium redevelopment programme 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 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 company, being invested under trust. The group share of contributions to the scheme is charged to the Statement of Income and Retained Earnings.

#### **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 company'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.

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 2 ACCOUNTING POLICIES *(continued)*

#### LOANS AND BORROWINGS

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

### 3 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 & 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 €135,500,861 (2015: €139,555,790)

### 4 OPERATING PROFIT

	2016	2015
	€	€
The operating profit for the group has been arrived at after charging:		
Directors' remuneration	-	-
Depreciation	<b>7,440,186</b>	6,639,306
Auditors remuneration	<b>40,000</b>	40,000



## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 5 EMPLOYEES AND REMUNERATION

	2016	2015
	€	€
The average monthly number of employees working for the group during the year was:		
Grounds staff	4	4
Marketing and Administration	30	31
Management	5	8
	<u>39</u>	<u>43</u>
Wages and salaries	<b>1,887,653</b>	2,032,313
Employer PRSI	<b>230,817</b>	230,858
Retirement benefit costs	<b>130,182</b>	134,340
	<u><b>2,248,652</b></u>	<u>2,397,511</u>

All the amounts stated above were treated as an expense of the group in the financial year. No amount was capitalised into assets.

### 6 NET INTEREST PAYABLE AND SIMILAR CHARGES

	2016	2015
	€	€
Interest receivable	71	175,117
Interest payable	<b>(103,024)</b>	(428,342)
Net interest payable	<u><b>(102,953)</b></u>	<u>(253,225)</u>

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 7 TAXATION

	2016	2015
	€	€
<b>(a) Analysis of charge in the year</b>		
<b>Current tax:</b>		
Irish corporation tax	<b>209,743</b>	277,681
Adjustment in respect of prior year	-	-
Tax on profit on ordinary activities	<b>209,743</b>	277,681
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:		
<b>(b) Factors affecting current tax charge</b>		
Profit on ordinary activities before taxation	<b>10,516,927</b>	9,867,327
Profit on ordinary activities by 12.5% (2015:12.5%)	<b>1,314,616</b>	1,233,416
Differences between capital allowances and depreciation	<b>216,133</b>	(37,698)
Additional tax arising on profits chargeable at 25%	<b>76,145</b>	124,093
Expenses not deductible	<b>34,408</b>	107,722
Utilisation of losses carried forward	<b>(7)</b>	(6,973)
Tax effect of non-taxable income	<b>(1,431,552)</b>	(1,142,879)
Tax on profit on ordinary activities (Note 7a)	<b>209,743</b>	277,681
<b>(c) Circumstances affecting current and future tax charges</b>		
The total taxation charge in future years will be affected by any changes to the corporation taxation rates in Ireland.		

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 8 PROPERTY, PLANT & EQUIPMENT

#### In respect of current year – Group:

	Land & Buildings €	Equipment €	Fixtures & Fittings €	Total €
<b>Cost</b>				
At 31 October 2015	175,704,216	19,013,950	44,741,020	239,459,186
Additions in year	922,715	930,859	1,531,683	3,385,257
At 31 October 2016	<u>176,626,931</u>	<u>19,944,809</u>	<u>46,272,703</u>	<u>242,844,443</u>
<b>Depreciation</b>				
At 31 October 2015	50,568,372	9,419,413	39,915,611	99,903,396
Charge for year	4,146,947	1,720,454	1,572,785	7,440,186
At 31 October 2016	<u>54,715,319</u>	<u>11,139,867</u>	<u>41,488,396</u>	<u>107,343,582</u>
<b>Net Book Value</b>				
At 31 October 2015	125,135,844	9,594,537	4,825,409	139,555,790
At 31 October 2016	<u>121,911,612</u>	<u>8,804,942</u>	<u>4,784,307</u>	<u>135,500,861</u>

#### In respect of prior year – Group:

	Land & Buildings €	Equipment €	Fixtures & Fittings €	Total €
<b>Cost</b>				
At 31 October 2014	175,577,616	13,807,456	41,803,378	231,188,450
Additions in year	126,600	5,206,494	2,937,642	8,270,736
At 31 October 2015	<u>175,704,216</u>	<u>19,013,950</u>	<u>44,741,020</u>	<u>239,459,186</u>
<b>Depreciation</b>				
At 31 October 2014	46,424,331	8,312,142	38,527,617	93,264,090
Charge for year	4,144,041	1,107,271	1,387,994	6,639,306
At 31 October 2015	<u>50,568,372</u>	<u>9,419,413</u>	<u>39,915,611</u>	<u>99,903,396</u>
<b>Net Book Value</b>				
At 31 October 2014	129,153,285	5,495,314	3,275,761	137,924,360
At 31 October 2015	<u>125,135,844</u>	<u>9,594,537</u>	<u>4,825,409</u>	<u>139,555,790</u>

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 8 PROPERTY, PLANT & EQUIPMENT *(continued)*

In respect of current year – Company:

	Land & Buildings	Machinery Fixtures & Fittings	Total
	€	€	€
<b>Cost</b>			
At 31 October 2015	143,462,171	44,741,020	188,203,191
Additions	800,000	1,531,683	2,331,683
At 31 October 2016	<u>144,262,171</u>	<u>46,272,703</u>	<u>190,534,874</u>
<b>Depreciation</b>			
At 31 October 2015	48,108,125	39,915,611	88,023,736
Charge for the year	3,333,353	1,572,785	4,906,138
At 31 October 2016	<u>51,441,478</u>	<u>41,488,396</u>	<u>92,929,874</u>
<b>Net Book Value</b>			
At 31 October 2015	95,354,046	4,825,409	100,179,455
At 31 October 2016	<u>92,820,693</u>	<u>4,784,307</u>	<u>97,605,000</u>

In respect of prior year – Company:

	Land & Buildings	Machinery Fixtures & Fittings	Total
	€	€	€
<b>Cost</b>			
At 31 October 2014	143,335,571	41,803,378	185,138,949
Additions	126,600	2,937,642	3,064,242
At 31 October 2015	<u>143,462,171</u>	<u>44,741,020</u>	<u>188,203,191</u>
<b>Depreciation</b>			
At 31 October 2014	44,774,770	38,527,617	83,302,387
Charge for the year	3,333,355	1,387,994	4,721,349
At 31 October 2015	<u>48,108,125</u>	<u>39,915,611</u>	<u>88,023,736</u>
<b>Net Book Value</b>			
At 31 October 2014	98,560,801	3,275,761	101,836,562
At 31 October 2015	<u>95,354,046</u>	<u>4,825,409</u>	<u>100,179,455</u>



## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 9 FINANCIAL ASSETS

In respect of current and prior year:

	2016 Company	2016 Group	2015 Company	2015 Group
	€	€	€	€
<b>Shares in:</b>				
Gambetto Limited	2	-	2	-
Lauris Limited	2	-	2	-
Brindare Limited	2	-	2	-
Croke Park Motors Limited	<b>330,841</b>	-	330,841	-
Le Cheile Promotions Limited	2	2	2	2
Mercury Investments Limited	3	-	3	-
	<b>330,852</b>	<b>2</b>	330,852	2

All of the above subsidiaries are 100% owned by the parent company.

Le Cheile Promotions Limited is 100% owned by the parent company and has net assets of €61,877 at 31 October 2016. The operational and financial policies are controlled by Cumann Lúthchleas Gael and as such the results for Le Cheile Promotions Limited have not been consolidated.

### 10 RECEIVABLES

	2016 Company	2016 Group	2015 Company	2015 Group
	€	€	€	€
Trade receivables and prepayments	<b>10,013,645</b>	<b>11,718,130</b>	7,503,571	19,228,940
Other taxes	-	-	-	103,982
Corporation tax	-	<b>14,294</b>	-	-
Related party balances	<b>33,423,987</b>	<b>2,028,214</b>	31,208,773	2,570,965
	<b>43,437,632</b>	<b>13,760,638</b>	38,712,344	21,903,887

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.

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 11 PAYABLES – AMOUNTS DUE WITHIN ONE YEAR

	2016 Company €	2016 Group €	2015 Company €	2015 Group €
Trade payables and accruals	<b>3,463,638</b>	<b>5,773,854</b>	3,162,468	7,689,442
Deferred income	<b>500,000</b>	<b>4,032,409</b>	1,925,636	4,869,175
Related party balances	<b>79,596</b>	-	13,471,010	20,999,314
Other taxes	<b>64,379</b>	<b>138,702</b>	65,085	1,088,504
Corporation tax	-	<b>572</b>	-	9,088
	<b>4,107,613</b>	<b>9,945,537</b>	18,624,199	34,655,523

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.

### 12 PAYABLES – AMOUNTS DUE AFTER ONE YEAR

	2016 Company €	2016 Group €	2015 Company €	2015 Group €
Deferred term ticket revenue	<b>37,228,204</b>	<b>37,228,204</b>	20,069,251	20,069,251
Long term fund	-	-	2,950,000	2,950,000
	<b>37,228,204</b>	<b>37,228,204</b>	23,019,251	23,019,251

### 13 DEFERRED TERM TICKET REVENUE

	2016 Company €	2016 Group €	2015 Company €	2015 Group €
At beginning of year	<b>20,069,251</b>	<b>20,069,251</b>	25,804,078	25,804,078
Subscriptions during year	<b>28,637,103</b>	<b>28,637,103</b>	4,763,557	4,763,557
	<b>48,706,354</b>	<b>48,706,354</b>	30,567,635	30,567,635
Transfer to statement of income and retained earnings	<b>(11,478,150)</b>	<b>(11,478,150)</b>	(10,498,384)	(10,498,384)
At end of year	<b>37,228,204</b>	<b>37,228,204</b>	20,069,251	20,069,251

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 14 CASH & CASH EQUIVALENTS

	2016 Company €	2016 Group €	2015 Company €	2015 Group €
Cash in bank and on hand	<b>3,581,683</b>	<b>9,533,519</b>	2,265,755	5,029,190
Overdrafts	-	-	-	-
	<b>3,581,683</b>	<b>9,533,519</b>	2,265,755	5,029,190

### 15 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.

### 16 RELATED PARTY TRANSACTIONS

Transactions between PCT and Ard Chomhairle resulted in a net income to PCT amounting to €8,416 (2015: net expense of €184,403). PCT and Ard Chomhairle are subject to common control.

During 2014, Ard Chomhairle issued a loan to PCT, the remaining balance on this loan was fully repaid during the year ended 31 October 2016.

Ard Chomhairle advanced loan funding to Lauris Limited (a subsidiary of PCT) during 2015, the remaining balance on this loan was fully repaid during the year ended 31 October 2016.

PCT group and Musaem Chumann Lúthchleas Gael CTR are related by way of common directors. PCT received net funding of €566,501 (2015: €951,723) from Musaem Chumann Lúthchleas Gael CTR during the year.

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

#### Amounts (payable to) / receivable from related parties

	2016 Company €	2016 Group €	2015 Company €	2015 Group €
Ard Chomhairle	-	-	(13,342,147)	(20,869,003)
Lauris Limited	<b>(79,596)</b>	-	(128,862)	-
Gambetto Limited	<b>19,159,937</b>	-	20,511,892	-
Mercury Investments Limited	<b>4,256,556</b>	-	4,055,627	-
Croke Park Motors Limited	-	-	10,395	-
Brindare Limited	<b>11,136,573</b>	-	7,054,319	-
Musaem CLG CTR	<b>464,783</b>	<b>1,945,213</b>	1,031,284	2,531,048
Le Cheile Promotions Limited	<b>78,806</b>	<b>83,001</b>	39,917	(37,917)
Provision for intercompany balance	<b>(1,672,688)</b>	-	(1,494,661)	-
	<b>33,344,371</b>	<b>2,028,214</b>	17,737,764	(18,375,872)

A distribution of €7,500,000 has been paid to Central Council during the year ended 31 October 2016 (2015: €7,000,000).

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 17 RETIREMENT BENEFITS

Cumann Lúthchleas Gael operates both defined benefit and defined contribution pension arrangements. The defined benefit plan is closed to future accrual. The assets of the Scheme are held separately from those of the Association, being invested under trust. The group'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 2015. An updated valuation was carried out on 31 October 2016 by a qualified independent actuary using the Projected Unit Method for valuing the pension liabilities. This involves assessing the amount required at the balance sheet date, based on the assumptions made, to provide for all benefits accrued to that date, allowing for assumed future increases in the accrued benefit to retirement. Such increases were in line with salary increases. In arriving at the valuation rate certain assumptions were made by the actuary. The valuation includes assumptions with regard to the return on various asset classes.

The defined benefit plan exposes the association to actuarial risks such as interest rate risk, investment risk, inflation risk and mortality risk.

#### **Interest rate risk**

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

#### **Investment risk**

The net deficit 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 deficit. Currently, the defined benefit plan has a diversified portfolio of investments in equities, bonds and other types of investments. External investment consultants periodically conduct an investment review and advise on the most appropriate asset allocation taking account of asset valuations, funding requirements, liability duration and the achievement of an appropriate return on assets.

#### **Inflation risk**

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

#### **Mortality risk**

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



## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 17 RETIREMENT BENEFITS *(continued)*

The significant actuarial assumptions are summarised in the table below:

#### Assumptions

	<b>2016</b>	<b>2015</b>
Discount rate	<b>1.50%</b>	2.40%
Inflation	<b>1.80%</b>	1.90%
Salary escalation	<b>1.80%</b>	1.90%

It is not possible to identify the underlying assets and liabilities in the defined benefit scheme that relate to PCT on a consistent and reasonable basis and as a result the net deficit has not been recognised in the consolidated accounts of PCT. However, the fair value of the assets in the pension scheme as a whole and the liabilities of the scheme were as follows:

	<b>Valuation 2016 €'000</b>	<b>Valuation 2015 €'000</b>
Equities	<b>1,996</b>	1,880
Bonds	<b>1,707</b>	2,821
Property	<b>320</b>	294
Alternate assets	<b>998</b>	881
Total fair value of pension scheme assets	<b>5,021</b>	5,876
Present value of retirement benefit obligation	<b>(5,068)</b>	(5,376)
Net retirement benefit (deficit) / surplus	<b>(47)</b>	500

The combined defined benefit plan pension costs for the period amounted to €570,006 (2015: €665,074). The contribution rate in respect of the defined benefit arrangement was 40% of pensionable salaries.

A full actuarial valuation of the pension scheme was prepared in January 2015 which reported a deficit of €1.316m. In order to address this deficit, the actuary has recommended deficit payments of €200,000 per annum increasing with inflation from 1 January 2015 for a period of 7 years.

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 17 RETIREMENT BENEFITS *(continued)*

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

	<b>2016</b>	<b>2015</b>
	<b>€'000</b>	<b>€'000</b>
Present value of the defined benefit obligation at 1 November	<b>(5,376)</b>	(5,312)
Current service cost	<b>(102)</b>	(138)
Interest expense	<b>(113)</b>	(128)
Losses on settlements	<b>(88)</b>	-
Benefits paid	<b>1,377</b>	-
<b>Re-measurements</b>		
Experience (losses) / gains on schemes' liabilities	<b>(2)</b>	131
Actuarial gains / (losses) arising from changes in demographic assumptions	-	71
Actuarial (losses) / gains arising from changes in financial assumptions	<b>(764)</b>	-
Present value of the defined benefit obligation at 31 October	<b>(5,068)</b>	(5,376)

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

	<b>2016</b>	<b>2015</b>
	<b>€'000</b>	<b>€'000</b>
Fair value of plan assets at 1 November	<b>5,876</b>	5,072
Expected return on plan assets	<b>128</b>	126
Actuarial gains on assets	<b>64</b>	339
Employer contributions	<b>330</b>	348
Benefits paid	<b>(1,377)</b>	-
Pension levy	-	(9)
Fair value of plan assets at 31 October	<b>5,021</b>	5,876

### 18 COMMITMENTS

#### (a) Capital commitments

At 31 October 2016, capital commitments of €4.8m 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

At 31 October 2016, operational commitments of nil existed.

### 19 CONTINGENT LIABILITIES

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

## NOTES TO THE FINANCIAL STATEMENTS *continued*

### 20 FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the company required under section 11 of the FRS 102 are as follows:

	2016 Company €	2016 Group €	2015 Company €	2015 Group €
<b><i>Financial assets that are equity instruments measured at cost less impairment</i></b>				
Investment in subsidiaries	<b>330,852</b>	<b>2</b>	330,852	2
<b><i>Financial assets that are debt instruments measured at amortised cost</i></b>				
Trade receivables and prepayments	<b>10,013,645</b>	<b>11,732,424</b>	7,503,571	19,332,922
Related party receivables	<b>33,423,987</b>	<b>2,028,214</b>	31,208,773	2,570,965
Cash and cash equivalents	<b>3,581,683</b>	<b>9,533,519</b>	2,265,755	5,029,190
<b><i>Financial liabilities measured at amortised cost</i></b>				
Trade payables and accruals	<b>3,463,638</b>	<b>5,773,854</b>	3,162,468	7,689,442
Related party payables	<b>79,596</b>	-	13,471,010	20,999,314

### 21 COMPARATIVES

Comparative figures have been regrouped where necessary on a basis consistent with the current year.

### 22 TRANSITION TO FRS 102

The group transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014.

The transition to FRS 102 had no significant impact on the comparative prior year amounts, and therefore no restatement of comparative figures was necessary.

### 23 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the directors on 20 December 2016.

# **Cumann Lúthchleas Gael Insurance Fund**

Financial Statements for the  
Year Ended 31 October 2016



## INSURANCE FUND

### **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.

## COMMITTEE AND OTHER INFORMATION

### National Insurance & Risk Management Committee

Séamus Ó hÚllin (Cathaoirleach)  
Seán de Brún (Chomhairle Laighean)  
Ciarán Ó Lidí (Comhairle na Mumhan)  
Adrian Ó h-Aiseada (Chomhairle Chonnacht)  
Michelle Nic Giolla Uidhir (Comhairle Uladh)  
Micheál Ó Donnchú  
Roger Mac Lannchaidh  
Ciarán Ó Faoláin  
Pádraig Seosaimh Ó Riain  
Aodh Ó Raghallaigh  
Pádraig Ó Maoldúin  
Aodhán Mag Mhuirneacháin  
Maitiú Ó hÓgain  
Tomás Ó Riain (CLG)  
Sinéad Uí Chonsleibhe (CLG) (Rúnaí)

### Insurance Brokers

Willis Limited  
Elm Park  
Merrion Road  
Dublin 4

### Loss Adjustors

Garwyn Group  
10B Beckett Way  
Parkwest Business Park  
Nangor Road  
Dublin 12

### Bankers

AIB Bank  
Lower Drumcondra Road  
Dublin 9

### Auditors

Mazars  
Chartered Accountants & Registered Auditors  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2

## 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the fund will continue its activities.

Management is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the fund. Management is 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.

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

We have audited the financial statements of Central Council, Cumann Lúthchleas Gael Insurance Fund for the year ended 31 October 2016 which comprises the Statement of Income and Retained Earnings, the Balance Sheet and the related notes. These financial statements on pages 182 to 185 have been prepared under the accounting policies as set out on page 184.

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

## RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND AUDITORS

As explained more fully in the Statement of Management responsibilities on page 180 management are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared. We also report to you whether in our opinion proper accounting records have been kept by the Council. In addition, we state whether we have obtained all the information and explanations necessary for the purpose of our audit and whether the fund's Balance sheet and Statement of Income and Retained Earnings are in agreement with the accounting records.

## BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by Management in the preparation of the financial statements, and of whether the accounting policies are appropriate to the scheme's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements, read in conjunction with the Accounting Policies, give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Fund's affairs as at 31 October 2016 and of its result for the year then ended and have been properly prepared.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper accounting records have been kept by the fund. The financial statements are in agreement with the accounting records.

### **Mazars**

Chartered Accountants and Registered Auditors  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2

16 December 2016



## STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016 €	2015 €
<b>Income</b>		
Premium income	<b>4,526,337</b>	3,692,651
Gates receipts levy	<b>300,873</b>	272,878
Investment Income	<b>120,706</b>	114,991
CLG contribution	<b>950,000</b>	-
	<b>5,897,916</b>	4,080,540
<b>Expenditure</b>		
Insurance Premiums	<b>2,656,522</b>	2,664,661
Claims and Expenses	<b>3,865,662</b>	2,085,305
	<b>6,522,184</b>	4,749,966
<b>Deficit for year</b>	<b>(624,268)</b>	(669,426)
Retained earnings at start of the year	<b>1,550,471</b>	2,219,897
Retained earnings at the end of the year	<b>926,203</b>	1,550,471

The fund has no recognised gains and losses other than its reported profit for the current and prior year. Subsequently, a statement of income has not been prepared.

The fund has no movement in reserves during the current and prior year. Subsequently, a statement of changes in reserves has not been prepared.

## BALANCE SHEET

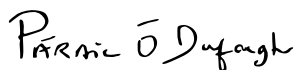
AS AT 31 OCTOBER 2016

	Note	2016 €	2015 €
<b>Current Assets</b>			
Receivables	5	<u>12,270,763</u>	<u>11,032,200</u>
<b>Liabilities</b>			
Claims and Expenses		<u>11,214,528</u>	<u>9,028,540</u>
Other payables		<u>130,032</u>	<u>453,189</u>
		<b>11,344,560</b>	<b>9,481,729</b>
<b>Net Assets</b>		<u><b>926,203</b></u>	<u><b>1,550,471</b></u>
<b>Represented by:</b>			
Retained Earnings		<u><b>926,203</b></u>	<u><b>1,550,471</b></u>


**Aogán Ó Fearghail**

Uachtarán

16 December 2016


**Páirc Ó Dufaigh**

Ard Stiúrthóir

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2016

## 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

### (I) BASIS OF PREPARATION

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention.

### (II) STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and accounting policies. These are the first financial statements that comply with FRS 102.

The exemptions contained within Section 1.12(b) and 33.7 of FRS 102 has been availed of in the preparation of these financial statements.

The fund transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. The transition to FRS 102 had no significant impact on the comparative prior year amounts, and therefore no restatement of comparative figures was necessary.

### (III) REPORTING CURRENCY

The financial statements are stated in Euro (€).

### (IV) CONTRIBUTIONS

Contributions from units of Cumann Lúthchleas Gael are determined by Coiste Bainisti and are reflected in the financial statements on an accruals basis. The contribution from national leagues and All Ireland football and hurling qualifier series are allocations from gate receipts.

### (V) CLAIMS AND EXPENSES

Claims settled during the year and related expenses in addition to a provision for outstanding claims are reflected in the Revenue Account.

### (VI) FUNDS ON DEPOSIT & 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.

### (VII) 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.

### (VIII) 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.

### (IX) 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 Risks and Liabilities:**

A provision is recognised in the balance sheet when the Fund has a present legal or constructive settle the obligation.

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2016

## 3 TAXATION

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

## 4 DEFICIT FOR PERIOD

The deficit has been arrived at after charging:

	2016	2015
	€	€
Auditors' Remuneration (including VAT)	<b>17,097</b>	16,819

## 5 RECEIVABLES

	2016	2015
	€	€
Intercompany receivable from Ard Chomhairle	<b>7,394,603</b>	7,432,200
Funds on deposit in Ard Chomhairle	<b>4,600,000</b>	3,600,000
Other receivables	<b>276,160</b>	-
	<b>12,270,763</b>	11,032,200

## 6 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 16 December 2016.



# **Cumann Lúthchleas Gael Injury Benefit Fund**

Financial Statements for the Year

Ended 31 October 2016

# INJURY BENEFIT FUND

## 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.

## 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the fund will continue its activities.

Management is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the fund. Management is 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.

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

We have audited the financial statements of Central Council, Cumann Lúthchleas Gael Injury Benefit Fund for the year ended 31 October 2016 which comprises the Statement of Income and Retained Earnings, the Balance Sheet and the related notes. These financial statements on pages 190 and 193 have been prepared under the accounting policies as set out on page 192.

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

## RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND AUDITORS

As explained more fully in the Statement of Management Responsibilities on page 188 management are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland and are properly prepared. We also report to you whether in our opinion proper accounting records have been kept by the Council. In addition, we state whether we have obtained all the information and explanations necessary for the purpose of our audit and whether the Funds's Balance sheet and Statement of Income and Retained Earnings are in agreement with the accounting records.

## BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by Management in the preparation of the financial statements, and of whether the accounting policies are appropriate to the fund's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements, read in conjunction with the Accounting Policies, give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the fund's affairs as at 31 October 2016 and of its result for the year then ended and have been properly prepared.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion, proper accounting records have been kept by the fund. The financial statements are in agreement with the accounting records.

### **Mazars**

Chartered Accountants and Registered Auditors  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2

16 December 2016



## STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	€	€
<b>Income</b>		
Team contributions	<b>6,104,339</b>	6,157,802
Gate receipts levy	<b>2,224,479</b>	2,199,130
Interest income	<b>188,860</b>	181,976
	<b>8,517,678</b>	8,538,908
<b>Expenditure</b>		
Claims and expenses	<b>5,779,091</b>	7,960,817
Repayment of funding from Central Council	<b>2,000,000</b>	-
Administration fees	<b>385,000</b>	360,000
Contribution to Injury Benefit Fund – Britain	<b>35,235</b>	35,235
	<b>8,199,326</b>	8,356,052
<b>Surplus for year</b>	<b>318,352</b>	182,856
Retained earnings at start of the year	<b>5,187,873</b>	5,005,017
Retained earnings at the end of the year	<b>5,506,225</b>	5,187,873

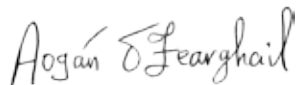
The fund has no recognised gains and losses other than its reported profit for the current and prior year. Subsequently, a statement of comprehensive income has not been prepared.

The fund has no movement in reserves during the current or prior year, except as noted above. Subsequently, a statement of changes in reserves has not been prepared.

## BALANCE SHEET

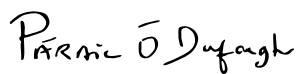
AS AT 31 OCTOBER 2016

	Note	2016 €	2015 €
<b>Current Assets</b>			
Receivables	7	<b>23,610,064</b>	23,978,385
<b>Liabilities</b>			
Claims and Expenses accrued		<b>15,047,593</b>	15,187,349
Injury Scheme – Britain		<b>1,270,144</b>	1,202,884
Other Creditors		<b>1,786,102</b>	2,400,279
		<b>18,103,839</b>	18,790,512
<b>Net Assets</b>		<b>5,506,225</b>	5,187,873
<b>Represented by:</b>			
Retained Earnings		<b>5,506,225</b>	5,187,873


**Aogán Ó Fearghail**

Uachtarán

16 December 2016


**Páraic Ó Dufaigh**

Ard Stiúrthóir

# NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2016

## 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 Willis Limited who are engaged as fund administrators and are responsible for the operation of the fund. Benefits paid and expenses incurred are reimbursed from the fund.

## 3 ACCOUNTING POLICIES

### (I) BASIS OF PREPARATION

The financial statements are prepared in accordance with generally accepted accounting principles under the Historical Cost Convention.

### (II) STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and accounting policies. These are the first financial statements that comply with FRS 102.

The exemptions contained within Section 1.12(b) and 33.7 of FRS 102 has been availed of in the preparation of these financial statements.

The fund transitioned from previously extant Irish GAAP to FRS 102 as at 1 November 2014. The transition to FRS 102 had no significant impact on the comparative prior year amounts, and therefore no restatement of comparative figures was necessary.

### (III) REPORTING CURRENCY

The financial statements are stated in Euro (€).

### (IV) TEAM CONTRIBUTIONS

Team contributions are accounted for on an accruals basis.

### (V) 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.

### (VI) FUNDS ON DEPOSIT & INTEREST

Funds on deposit are made up of an amount on deposit with Central Council. Funds with third parties are held by Central Council and interest is apportioned to the Injury Benefit Fund based on the intercompany balance and the average rate of return of the market.

### (VII) REBATES

Where rebates are granted these are applied to the year to which the rebate is earned.

### (VIII) 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.

# NOTES TO THE FINANCIAL STATEMENTS *continued*

FOR THE YEAR ENDED 31 OCTOBER 2015

## (IX) 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 Risks and Liabilities:**

A provision is recognised in the balance sheet when the entity has a present legal or constructive settle the 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 €17,774,877 (2015: €18,411,106). 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 €1,279,639 (2015: €1,202,884).

## 6 SURPLUS FOR THE YEAR

The surplus has been arrived at after charging:

	<b>2016</b>	<b>2015</b>
	€	€
Auditors' Remuneration (including VAT)	<b>14,022</b>	14,022

## 7 RECEIVABLES

	<b>2016</b>	<b>2015</b>
	€	€
Intercompany receivable from Ard Chomhairle	<b>17,774,877</b>	18,411,106
Funds on deposit in Ard Chomhairle	<b>4,400,000</b>	4,400,000
Other receivables	<b>1,137,127</b>	1,032,964
Due from fund administrator	<b>298,060</b>	134,315
	<b>23,610,064</b>	23,978,385

## 8 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 16 December 2016.



## NUMBER OF TEAMS REGISTERED 2016

County	Youth Hurling	Youth Football	Adult Hurling	Adult Football	U/21 Hurling	U/21 Football	Youth Totals	Adult Totals	U/21 Totals	Total Teams 2016	Total Teams 2015
Antrim	182	208	47	65	11	25	390	112	36	538	530
Armagh	51	233	7	66	1	25	284	73	26	383	358
Carlow	71	111	18	37	6	12	182	55	18	255	291
Cavan	27	239	1	71	1	23	266	72	24	362	358
Clare	268	204	72	57	27	23	472	129	50	651	621
Cork	789	961	228	263	95	112	1,750	491	207	2,448	2,426
Derry	75	222	14	70	5	10	297	84	15	396	380
Donegal	92	355	7	81	3	35	447	88	38	573	575
Down	75	267	19	73	1	16	342	92	17	451	425
Dublin	680	840	110	168	21	26	1,520	278	47	1,845	1,937
Fermanagh	20	124	1	38	1	1	144	39	2	185	180
Galway	382	344	111	108	41	35	726	219	76	1,021	1,040
Kerry	115	442	22	121	7	35	557	143	42	742	740
Kildare	216	480	29	90	10	34	696	119	44	859	780
Kilkenny	264	168	85	26	34	5	432	111	39	582	669
Laois	157	205	49	62	15	16	362	111	31	504	524
Leitrim	15	103	4	48	0	12	118	52	12	182	199
Limerick	348	328	88	70	27	27	676	158	54	888	954
Longford	23	144	4	33	1	16	167	37	17	221	197
Louth	54	315	6	73	1	15	369	79	16	464	505
Mayo	43	420	7	84	6	37	463	91	43	597	583
Meath	123	477	38	110	15	42	600	148	57	805	812
Monaghan	21	189	7	60	1	11	210	67	12	289	299
Offaly	105	103	44	47	14	12	208	91	26	325	360
Roscommon	48	208	14	53	6	24	256	67	30	353	376
Sligo	40	175	6	40	1	13	215	46	14	275	275
Tipperary	404	390	113	67	51	38	794	180	89	1,063	1,081
Tyrone	49	383	4	105	1	27	432	109	28	569	589
Waterford	343	261	78	59	25	20	604	137	45	786	684
Westmeath	83	167	31	64	9	21	250	95	30	375	377
Wexford	279	281	88	80	32	31	560	168	63	791	809
Wicklow	85	180	24	68	1	1	265	92	2	359	387
<b>Totals</b>	<b>5,527</b>	<b>9,527</b>	<b>1,376</b>	<b>2,457</b>	<b>470</b>	<b>780</b>	<b>15,054</b>	<b>3,833</b>	<b>1,250</b>	<b>20,137</b>	<b>20,345</b>

# INJURY SUMMARY REPORT 2016

Injury	Adult Football	Youth Football	Adult Hurling	Youth Hurling	Total 2016	Total 2015
Abdominal	28	4	8	1	41	59
Ankle	379	51	120	12	562	541
Arm	47	14	15	3	79	77
Back	152	20	49	9	230	253
Bleeding	1	0	0	0	1	2
Buttock	1	0	0	0	1	14
Chest	8	5	7	0	20	111
Collar Bone	42	12	22	5	81	2
Ear	1	1	0	0	2	11
Elbow	31	4	13	2	50	42
Eye	19	4	6	0	29	27
Facial	41	11	13	1	66	68
Finger	90	30	94	17	231	245
Foot	91	9	27	4	131	140
Groin	57	6	18	1	82	147
Hand	84	9	105	16	214	216
Head	58	22	28	9	117	91
Heart \ Angina \ Respiratory	4	1	1	0	6	5
Hip	155	23	65	2	245	235
Internal Organ	7	0	1	1	9	11
Jaw	37	3	8	1	49	53
Knee	1,496	210	426	111	2,243	2,126
Leg	213	44	64	9	330	284
Muscular	7	1	2	0	10	8
Neck	11	1	6	1	19	24
Nose	52	5	5	1	63	64
Rib	30	1	11	0	42	19
Shoulder	420	60	169	21	670	622
Teeth	136	32	50	17	235	266
Testicle	5	0	6	0	11	10
Thigh	119	15	32	1	167	219
Thumb	40	11	56	7	114	121
Toe	4	0	4	0	8	12
Wrist	75	22	26	9	132	169
<b>Total</b>	<b>3,941</b>	<b>631</b>	<b>1,457</b>	<b>261</b>	<b>6,290</b>	<b>6,294</b>

## INJURY SUMMARY REPORT SPLIT BY PROVINCE

	<b>2016</b>	<b>2015</b>
Connaught	880	880
Leinster	2,429	2,455
Munster	1,513	1,511
Ulster	1,468	1,448
<b>Total</b>	<b>6,290</b>	<b>6,294</b>

# THANKS TO OUR SPONSORS

The Central Council of the GAA wishes to place on record its appreciation for the help in the promotion of our games received from the following sponsors in 2016



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GAA, Croke Park  
Dublin 3  
Fax +353 1 836 6420  
Tel +353 1 836 3222

GAA, Páirc An Chrócaigh  
Baile Átha Cliath 3  
Faics +353 1 836 6420  
Guthán +353 1 836 3222

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