

Coiste Chontae na Mí
Cumann Lúthchleas Gael



Financial Statements
For the Year Ended
30th September 2022

COISTE CHONTAE NA MÍ

Cumann Lúthchleas Gael

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER 2022

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MANAGEMENT COMMITTEE'S RESPONSIBILITIES STATEMENT

The Committee are responsible for preparing financial statements which give a true and fair view of the state of the affairs of the Coiste Chontae as at the financial year end date and of the surplus or deficit for the financial year.

In preparing these financial statements, the Committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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 Coiste Chontae will continue in business.

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

Seán Ó Bannhaigh

Cathaoirleach:

Seamus Ó Maolmhuire

Cisteoir:

Rúnaí: *Maréad Uí Dhubhshláine*

Date:

1/12/2022



COISTE CHONTAE NA MÍ
Cumann Lúthchleas Gael



INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF COISTE CHONTAE NA MÍ, CUMANN LÚTHCHLEAS GAEL,
FOR THE YEAR ENDED 30th SEPTEMBER 2022

Opinion

We have audited the financial statements of Coiste Chontae na Mí C.L.G. for the year ended 30th September 2022 which comprise of the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of the Standard.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Coiste Chontae as at 30th September 2022 and of its surplus for the period then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, applying Section 1A of the Standard.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Coiste Chontae in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and the provisions available for small entities in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures made in note 4 to the financial statements concerning debtors.

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The management committee are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



COISTE CHONTAE NA MÍ
Cumann Lúthchleas Gael



INDEPENDENT AUDITORS' REPORT TO THE COMMITTEE OF COISTE CHONTAE NA MÍ, CUMANN LUTHCHLEAS GAEL, FOR THE YEAR ENDED 30th SEPTEMBER 2022 (Contd...)

Other matters on which we are required to report

In our opinion, based on the work undertaken in the course of the audit:

- We have obtained all the information and explanations which we considered were necessary for the purposes of our audit;
- In our opinion proper accounting records of the Coiste Chontae were sufficient to permit the financial statements to be readily and properly audited;
- The information given in the Treasurer's Report is consistent with the financial statements; and
- The financial statements are in agreement with the accounting records.

Responsibilities of Management Committee for the financial statements

As explained more fully in the Management Committee's responsibilities statement on page 3, the management committee are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the management committee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management committee are responsible for assessing the Coiste Chontae's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management committee intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8fa98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf.

This description forms part of our audit report.

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

This report is made solely to the Committee of Coiste Chontae na Mí C.L.G., as a body, in accordance with the constitution of "The Gaelic Athletic Association". Our audit work has been undertaken so that we might state to the Committee those matters we are required to state to them in an auditors' 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 Committee as a body, for our audit work, for this report, or for the opinions we have formed.

Cassells O'Brien & Co.,
Statutory Audit Firm,
8. Ludlow Street,
Navan,
Co. Meath.

Date: 1-12-2022



INCOME & EXPENDITURE ACCOUNT



For the year ended 30th September 2022

<u>SOURCES OF INCOME</u>	SCHEDULE	12 Months 2022 €	11 Months 2021 €
Gate Receipts	1	663,754	306,602
National League Shares	2	106,125	37,500
Commercial Income	3	822,145	393,985
Fund - Raising Activities	4	169,156	56,951
Financial Income	5	0	2
Other Income	6	360,587	488,209
Income from Associated Bodies	7	353,772	390,802
TOTAL INCOME		2,475,539	1,674,051
<u>EXPENDITURE</u>			
Cost of Staging Games	8	191,083	117,332
Teams Expenses	9	960,336	584,482
Upkeep and Maintenance of Grounds	10	392,596	161,402
Financial Expenses	11	16,747	17,362
Administration Expenses	12	220,178	217,650
Grants/Promotional	13	11,415	15,374
Coaching and Games Development	14	238,419	17,988
TOTAL EXPENDITURE		2,030,774	1,131,590
SURPLUS (Deficit) FOR YEAR		444,765	542,461

Seán Ó Broderick
Cathaoirleach

Seamus Ó Maolmhuire
Cisteoir

Mairead Uí Dhubhshláine
Rúnaí



COISTE CHONTAE NA MÍ
Cumann Lúthchleas Gael



BALANCE SHEET
As at 30th September 2022

	Notes	2022 €	2021 €
<u>TANGIBLE FIXED ASSETS</u>	2	8,870,521	8,803,722
<u>CURRENT ASSETS</u>			
Investments	3	1,079	1,079
Debtors and Prepayments	4	731,631	475,442
Stock	5	3,440	3,875
Cash at Bank		727,750	898,178
Cash on Deposit - Croke Park	6	1,622,215	402,819
Amounts due from Provincial & Ard Chomhairle		74,416	10,000
Pairc Tailteann CLG	7	387,820	166,420
TOTAL CURRENT ASSETS		<u>3,548,351</u>	<u>1,957,813</u>
<u>CURRENT LIABILITIES</u>			
Creditors	8	333,273	332,083
Amounts due to Provincial & Ard Chomhairle		0	0
Amount due to Pairc Tailteann CLG	9	1,622,215	402,819
House Draw	10	151,496	151,496
Deferred Income Euromillions Syndicate		0	122,700
TOTAL CURRENT LIABILITIES		<u>2,106,984</u>	<u>1,009,098</u>
<u>NET CURRENT ASSETS (LIABILITIES)</u>		1,441,367	948,715
<u>TOTAL ASSETS</u>		<u>10,311,888</u>	<u>9,752,437</u>
<u>CAPITAL EMPLOYED</u>			
Creditors (Amounts falling due after one year)	11	163,485	270,199
Capital Grant Ard Comhairle P/Tailteann	12	314,400	93,000
P/Tailteann Development MCB - Reserve	13	73,420	73,420
Accumulated Fund	14	9,760,583	9,315,818
		<u>10,311,888</u>	<u>9,752,437</u>

Seán Ó Baoirneach
Cathaoirleach

Seamus Ó Maolmhúine
Cisteoir

Mairéad Uí Dhubhshláine
Rúnaí



CASHFLOW STATEMENT



For the year ended 30th September 2022

	2022	2021
	€	€
<u>Cash flows from operating activities</u>		
<u>Cash generated from operations</u>		
Surplus / (Deficit) for year	444,765	542,461
Adjustment for Depreciation	23,507	10,026
<u>Movements in Working Capital</u>		
(Increase) / Decrease in Stocks	435	360
(Increase) / Decrease in Debtors	-320,605	-18,628
Increase / (Decrease) in Creditors	-121,510	115,169
Net Cash Inflow from operating activities	26,592	649,388
<u>Investing activities</u>		
Capital Expenditure	-90,306	-3,290
<u>Financing activities</u>		
Change in bank term loan obligations	-106,714	-92,629
Increase / (Decrease) in Cash	-170,428	553,469
Cash at bank at beginning of year	898,178	344,709
Cash at bank at end of year	727,750	898,178



SCHEDULES



	2022 €	2021 €
<u>SCHEDULE 1 - GATE RECEIPTS</u>		
Gate Receipts Gross	<u>663,754</u>	<u>306,602</u>
<u>SCHEDULE 2- NATIONAL LEAGUE SHARES</u>		
	<u>106,125</u>	<u>37,500</u>
<u>SCHEDULE 3 - COMMERCIAL INCOME</u>		
Sponsors of County Teams	262,000	262,000
Sponsors of Development Squads	380,000	0
Sponsors of Club Competitions	43,700	28,700
Contributions to County Teams Expenses	74,147	61,235
Advertising Signs	11,825	4,833
Programmes	-1,473	155
Rent	31,240	24,750
Match Day Streaming	20,706	12,312
	<u>822,145</u>	<u>393,985</u>
<u>SCHEDULE 4 - FUND RAISING</u>		
Supporters Club	12,724	7,115
Golf Classic	33,732	0
Other Fundraising Events	0	10,589
Euromillions Syndicate	122,700	39,247
	<u>169,156</u>	<u>56,951</u>
<u>SCHEDULE 5 - FINANCIAL INCOME</u>		
Interest	0	2
	<u>0</u>	<u>2</u>



SCHEDULES



	2022	2021
	€	€
<u>SCHEDULE 6 - OTHER INCOME</u>		
Club Affiliations	7,294	7,601
Fines	14,729	4,650
League Fees	13,200	7,600
Hawkers	1,600	0
Club Subscriptions	59,000	59,000
Ground Rent	16,897	0
Summer Camp	111,676	122,353
Miscellaneous	3,883	165,005
Club Contributions - Dunganny	121,500	122,000
Football Academy Camps	10,808	0
	<u>360,587</u>	<u>488,209</u>

SCHEDULE 7 - INCOME FROM ASSOCIATED BODIES

Teams Expenses:

Central Council	25,325	94,450
Provincial Council	10,250	0

Grants:

Central Council	71,054	46,832
Provincial Council	0	0

Other Income:

Coach & Games Development Plan	21,621	0
Central Council	215,522	149,000
Provincial Council	10,000	10,000
Government Funding Championship 2020	0	90,520
	<u>353,772</u>	<u>390,802</u>



SCHEDULES



	2022	2021
	€	€
<u>SCHEDULE 8 - COST OF STAGING GAMES</u>		
Medals and Trophies	27,830	9,518
Games Officials	26,222	27,620
Expenses and Club Shares	66,676	42,641
Finalist Grants	11,800	11,200
Miscellaneous	16,688	8,963
Ticketing Fees	41,867	17,390
	<u>191,083</u>	<u>117,332</u>

SCHEDULE 9 - TEAMS EXPENSES

Travelling and Catering Expenses	508,918	263,686
Sportsgear and Equipment	131,657	75,709
Gym and Use of Premises	15,695	240
Medical and Physiotherapy	133,704	99,446
Nutrition	57,824	58,903
Strength & Conditioning	62,920	29,674
Injury Benefit Fund - County Teams	7,200	8,400
Miscellaneous	38,078	38,806
Health & Wellbeing	4,340	9,618
	<u>960,336</u>	<u>584,482</u>

SCHEDULE 10 - UPKEEP AND MAINTENANCE OF GROUNDS

General Repairs and Upkeep	246,981	111,191
Wages	44,554	12,214
Rates	5,778	-2,035
Heat and Light	88,733	39,254
Insurance	6,550	778
	<u>392,596</u>	<u>161,402</u>

SCHEDULE 11 - FINANCIAL EXPENSES

Interest Payable	13,296	16,149
Bank Charges	3,451	1,213
	<u>16,747</u>	<u>17,362</u>



SCHEDULES



	2022	2021
	€	€
<u>SCHEDULE 12 - ADMINISTRATION EXPENSES</u>		
Printing and Stationary	5,041	1,288
Postage and Telephone	20,549	18,701
Audit and Accountancy	11,685	10,890
Administration Expenses	114,501	87,475
Conventions and Congress Expenses	879	0
Other Meeting Expenses	3,153	93
Presentation Dinners	13,209	0
Bad Debts	2,540	680
Miscellaneous	10,805	7,737
Match Tickets	3,760	1,365
Depreciation	23,507	10,026
Match Day Streaming Costs	10,549	5,975
Contributions to Pairc Tailteann C.L.G.	0	73,420
	<u>220,178</u>	<u>217,650</u>
 <u>SCHEDULE 13 - GRANTS/PROMOTIONAL</u>		
Schools	2,390	0
Compassionate Grants	0	785
Sundry Grants	9,025	14,589
	<u>11,415</u>	<u>15,374</u>
 <u>SCHEDULE 14 - COACHING AND GAMES DEVELOPMENT</u>		
Coaching Expenses	78,639	267
Coach and Games Development Plan	31,037	17,721
Football Development Plan	128,743	0
	<u>238,419</u>	<u>17,988</u>

COISTE CHONTAE NA MÍ
Cumann Lúthchleas Gael

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th September 2022

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the Coiste Chontae and applied consistently are as follows:

(a) Basis of preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) as adapted by Section 1A of FRS 102.

The financial statements are prepared in Euro which is the functional currency of Coiste Chontae na Mí C.L.G.

(b) Income

Income is derived from gate receipts, sponsorship, Central and Leinster council contributions, affiliation fees, entries, royalties, fundraising activities and other sources. Income is recognised when it is capable of reliable measurement and the principal risks and rewards of ownership have passed to the board. Income from gate receipts and fundraising activity is recognised on the date of the activity. Gate receipts are shown gross. Income from sponsorship, Central and Leinster council contributions, affiliation fees, entries and royalties is recognised in accordance with the individual agreements.

(c) Expenditure

Expenditure is accounted for on an accruals basis.

(d) Grants

Grants towards capital expenditure are released to the income and expenditure account over the expected useful life of the assets. Revenue grants are credited to the income and expenditure account when received.

(e) Tangible Fixed Assets

Tangible fixed assets are recorded at historical cost, less accumulated depreciation.

Depreciation is calculated to write off the the original cost of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Machinery, Fixtures & Fittings & Equipment	-	20% / 33.33% Straight Line
Land and Grounds Development	-	NIL

The Board's grounds, including Pairc Tailteann and Dunganny, are currently not depreciated. It is the Board's practice to maintain the grounds in proper operating condition by regular maintenance and upgrading as required. Accordingly the Board considers that the lives of the grounds are so long and residual value so high that any depreciation is immaterial. This policy is reviewed by the Board on an annual basis.

COISTE CHONTAE NA MÍ
Cumann Lúthchleas Gael

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th September 2022

(f) Stocks

Stocks are stated at the lower of cost and net realisable value. Full provision is made for obsolete and slow moving items.

(g) Cash at bank and on hand

Cash at bank and on hand include cash on hand, demand deposits and other term highly liquid investments regardless of maturity. Bank overdrafts and loans are shown within borrowings in current and non-current liabilities.

(h) Creditors and accruals

Creditors and accruals are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

2. FIXED ASSETS

	<u>Pairc</u> <u>Tailteann</u>	<u>Kells</u>	<u>Dunganny</u>	<u>Machinery &</u> <u>Equipment</u>	<u>Total</u>
As at 1st October 2021	2,515,698	42,192	6,236,588	9,244	8,803,722
Additions	-	-	-	90,306	90,306
	<u>2,515,698</u>	<u>42,192</u>	<u>6,236,588</u>	<u>99,550</u>	<u>8,894,028</u>
Depreciation	-	-	-	23,507	23,507
As at 30th September 2022	<u><u>2,515,698</u></u>	<u><u>42,192</u></u>	<u><u>6,236,588</u></u>	<u><u>76,043</u></u>	<u><u>8,870,521</u></u>

3 INVESTMENTS

	<u>2022</u>	<u>2021</u>
Irish Press Limited	190	190
GAA Credit Scheme	635	635
Semple Stadium	254	254
	<u>1,079</u>	<u>1,079</u>

4 DEBTORS AND PREPAYMENTS

	<u>2022</u>	<u>2021</u>
Other Debtors	727,227	469,268
Prepayments	4,404	6,174
	<u>731,631</u>	<u>475,442</u>

Other Debtors include sums which are outstanding for more than 12 months. The management committee are satisfied that these debts are collectable and no provision has been made in the current financial statements in the event of any default.

5 STOCKS

	<u>2022</u>	<u>2021</u>
	3,440	3,875

COISTE CHONTAE NA MÍ
Cumann Lúthchleas Gael

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th September 2022

6. CASH ON DEPOSIT - CROKE PARK

The sum of €400,000 was deposited in the Central Council GAA Development Fund on 18th May 2021 by Pairc Tailteann CLG (Company Limited by Guarantee). A further €1,200,000 was deposited during the year ended 30th September 2022 giving a total of €1,600,000. This account is in the name of Meath GAA and interest earned up to 30th September 2022 amounted to €22,215.

7. PAIRC TAILTEANN CLG

A total of €166,420 was transferred to Pairc Tailteann CLG for the period ending 30th September 2021 by Meath County Board. A further €221,400 was transferred to Pairc Tailteann CLG for the year ended 30th September 2022 by Meath County Board giving a total amount of €387,820.

8. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

	<u>2022</u>	<u>2021</u>
Sundry Creditors	192,837	191,647
Páirc Tailteann Interest Free Loan	20,286	20,286
Bank Loan – AIB	<u>120,150</u>	<u>120,150</u>
	<u>333,273</u>	<u>332,083</u>

9. PAIRC TAILTEANN CLG

The sum of €1,622,215 relates to the funds lodged by Pairc Tailteann CLG in the Central Council GAA Development Fund which is held in the name of Meath GAA and which is repayable to the Pairc Tailteann CLG.

10. HOUSE DRAW

The funds raised by the House Draw Project of €151,496 in 2018/2019 for the redevelopment of Pairc Tailteann have been "ringfenced" on the Balance Sheet as monies held.

COISTE CHONTAE NA MÍ
Cumann Lúthchleas Gael

NOTES TO THE FINANCIAL STATEMENTS
for the period ended 30th September 2022

11. CREDITORS (AMOUNTS FALLING DUE AFTER ONE YEAR)

	<u>2022</u>	<u>2021</u>
A.I.B. Loans	163,485	270,199

AIB Loans amounting to €283,635 are secured by a legal charge over deeds to Dunganny, Trim, Co. Meath comprising of 54 acres with Sports Centre of Excellence thereon vesting in the names of the Trustees.

12. CAPITAL GRANT ARD COMHAIRLE - PAIRC TAILTEANN

A grant advance of €93,000 was forwarded by Central Council on 27th May 2021 to Meath County Board. Further grant advances of €147,600 on 23rd February 2022 and €73,800 on 22nd July 2022 were forwarded by Central Council to Meath County Board. These grant advances will form part of the approved €1.6m capital grant funding for the redevelopment of Pairc Tailteann. Conditions, which are linked to the deposit held in the Central Council GAA development fund, were attached to this grant advance as per letter from Croke Park dated 19th May 2021 and is in certain circumstances repayable.

13. PAIRC TAILTEANN DEVELOPMENT MCB - RESERVE

This represents the sum of €73,420 transferred by Meath County Board from their own resources to Pairc Tailteann CLG.

14. ACCUMULATED FUND

Balance as at 30th September 2021	9,315,818
Excess of Income over Expenditure	<u>444,765</u>
Balance as at 30th September 2022	<u>9,760,583</u>

15. DEPARTMENT OF ARTS, SPORT AND TOURISM

The Sports Capital Grant of €1 million received in 2007 is in certain circumstances repayable and a Deed of Covenant and Charge is registered against Páirc Tailteann and Dunganny.

16. CONTINGENT LIABILITIES

The outstanding balances on loans advanced to clubs by Páirc an Chrócaigh and on which guarantees were given by Coiste Chontae na Mí C.L.G. amounted to €1,142,256.49 as at 30th September 2022.

17. CAPITAL COMMITMENTS

There were no capital commitments at the year ended 30th September 2022.

COISTE CHONTAE NA MÍ
Cumann Lúthchleas Gael

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th September 2022

18. RELATED PARTY TRANSACTIONS

Coiste Chontae na Mi transacts with Central Council, Leinster Council, Pairc Tailteann CLG and with its member clubs. These transactions are reflected in the underlying records and are in the normal course of business.

19. POST BALANCE SHEET EVENTS

Coiste Chontae na Mi have signed a fixed term contract of employment for the Academy Head Coach for football in Meath GAA. This contract of employment commenced on 1st November 2022 and will terminate three calendar years after full time employment commences.

20. PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other organisations of our size and nature, we use our auditors to assist with the preparation of the financial statements.

21. COMPARATIVE FIGURES

The comparative figures have been restated where necessary on a basis consistent with the current year. It should also be noted that the comparative figures represent an 11 month accounting period as a result of the change of the financial year end to 30th September which was passed at the GAA's Annual Congress 2021.

22. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by Coiste Bainistí of Coiste Chontae na Mí C.L.G. on

1/12/2022