COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

FINANCIAL STATEMENTS FOR YEAR ENDED 30TH SEPTEMBER 2025

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

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FOR YEAR ENDED 30TH SEPTEMBER 2025

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

MANAGEMENT COMMITTEE AND OTHER INFORMATION

FOR YEAR ENDED 30TH SEPTEMBER 2025

Management Committee

Jason Plunkett (Chairperson)

Ciaran Flynn (Secretary)

Damien Griffin (Vice-chairperson)

Nick Fitzgerald (Assistant Secretary)

Gene Smith (Treasurer)

Elaine Carolan (Assistant treasurer)

Eamon Barry (Coaching officer)

Cathal Seoighe (Officer for Irish language and Culture)

Brian Kelly (Public relations Officer)

John Brennan (Hurling Officer)

Tomas Brady (Planning and training Officer)

Michael Bennett (Children's Officer)

Conor Tormey (Ard Chomhairle Rep.)

Mairead Delaney (Leinster Council Rep. 1)

Raymond Finnegan (Leinster Council Rep. 2)

Thelma Byrne (Chairperson CCCC)

Niall Gogarty (Chairperson Coiste Mionúir)

Conor O'Donoghue (Chairperson Football Development)

Keith Loughman (Safety & Facilities Officer)

Solicitors

Liam Keane & Partners, Old Toll House, Main Street, Dunshaughlin, Co. Meath

Bankers

AIB Bank, Trimgate Street, Navan, Co. Meath

Auditors

FLD Chartered Accountants Limited, Newbridge House, Athlumney, Navan, Co. Meath

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

REPORT OF THE MANAGEMENT COMMITTEE

FOR YEAR ENDED 30TH SEPTEMBER 2025

The Management Committee present their annual report and the financial statements for the year-ended 30th September 2025.

Reporting Entity
Coiste Chontae na Mí C.L.G. is an unincorporated Association.

Principal Activities
The principal activity of Coiste Chontae na Mí C.L.G. is the promotion and development of Gaelic Games in County Meath.

Business Review/Results
The surplus for the year after providing for depreciation and amortisation amounted to €298,046. The detail of the financial results for the year are set out on pages 10 - 23.

Balance Sheet
Coiste Chontae na Mí C.L.G. has net assets of €11,505,415 (2024: €10,946,669) at the end of the year.

Post Balance Sheet Events
No significant events occurred since the balance sheet date which requires disclosures in the financial statements.

Future Developments
Coiste Chontae na Mí C.L.G. will continue the running and promotion of Gaelic Games in Meath.

Principal Risks and Uncertainties
There are a number of potential risks and uncertainties which could have a significant impact on Coiste Chontae na Mí C.L.G.'s long term performance. Coiste Chontae na Mí C.L.G.'s Management Committee review existing risks and identify new risks. Suitable controls are put in place and action plans are established to mitigate risks. These risks and uncertainties and the related controls and plans will be monitored by the County Audit & Risk Committee on a regular basis and reported to the Management Committee.

Books and Records
The Management Committee is responsible for ensuring that proper books and accounting records are kept by Coiste Chontae na Mí C.L.G.. The Management Committee have appointed appropriate accounting personnel to ensure compliance with those requirements. The books and accounting records are maintained at Meath GAA Centre of Excellence, Dunganny, Trim, Co. Meath.

Statement of Relevant Audit Information

Each of the persons who are members of the Management Committee at the time when this Management Committee Report is approved has confirmed that:

- so far as the Committee Member is aware, there is no relevant audit information of which the auditors are unaware, and
- the Committee Member has taken all the steps that ought to have been taken as a member of the Management Committee in order to be aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

FLD Chartered Accountants Limited have expressed their willingness to continue in office.

Signed on behalf of Management Committee

Cathaoirleach	**Cisteoir**	**Rúnaí**

DATE: 24th November 2025

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

STATEMENT OF MANAGEMENT COMMITTEE RESPONSIBILITIES

FOR YEAR ENDED 30TH SEPTEMBER 2025

The Management 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 Management 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 County Board will continue its activities.

The Management Committee are responsible for ensuring adequate accounting records are kept which correctly explain and record the transactions of the Coiste Chontae and 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.

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

Signed on behalf of Management Committee

Cathaoirleach	**Cisteoir**	**Rúnaí**

DATE: 24th November 2025

INDEPENDENT AUDITORS' REPORT TO THE COMMITTEE OF COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL, FOR THE YEAR ENDED 30TH SEPTEMBER 2025

Opinion

We have audited the financial statements of Coiste Chontae na Mí C.L.G., for the year ended 30th September 2025, which comprise of the Income and Expenditure Account, Statement of Changes in Reserves, Balance Sheet, Statement of Cash Flows and the Notes to the Financial Statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2025 and of its surplus for the year then ended; and
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities in the circumstances set out in note 26 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.

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITORS' REPORT TO THE COMMITTEE OF COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL, FOR THE YEAR ENDED 30TH SEPTEMBER 2025 (continued)

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Respective responsibilities

Responsibilities of management for the financial statements

As explained more fully in the Management Committee's responsibilities statement set out on page 6, 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.

INDEPENDENT AUDITORS' REPORT TO THE COMMITTEE OF COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL, FOR THE YEAR ENDED 30TH SEPTEMBER 2025 (continued)

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

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at:

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

This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities
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 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 Committee as a body, for our audit work, for this report, or for the opinions we have formed.

FLD Chartered Accountants Limited

FLD Chartered Accountants Limited
Chartered Accountants & Statutory Audit Firm
Newbridge House
Athlumney
Navan
Co. Meath

Date : 24th November 2025

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 30TH SEPTEMBER 2025

Income & Expenditure Account

Income	**Schedule**	**2025 €**	**2024 €**
Gate Receipts	1	643,444	482,918
Commercial Income	2	679,320	737,227
Income from Associated Bodies	3	834,192	898,556
Fundraising Income	4	291,939	227,637
Other Income	5	825,271	779,800
Financial Income		229	156
Government Grants	6	342,230	52,931
Total Income		3,616,625	3,179,225

Expenditure		**2025 €**	**2024 €**
Match Day costs	7	208,801	215,903
Team Administration	8	1,279,049	1,244,945
Upkeep of Grounds	9	432,159	394,694
Coaching & Games	10	795,318	754,995
Administration costs	11	262,847	125,420
Financial expenses	12	54,386	40,458
Grants & Promotional	13	226,042	150,454
Depreciation		59,977	32,767
Total Expenditure		3,318,579	2,959,636
Surplus for year		298,046	219,589
Total Comprehensive Income for year		298,046	219,589

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

STATEMENT OF CHANGES IN RESERVES

FOR YEAR ENDED 30TH SEPTEMBER 2025

Statement of Changes in Reserves	
At 1 October 2023	10,068,660
Surplus for the year	219,589
At 30 September 2024	10,288,249
At 1 October 2024	10,288,249
Surplus for the year	298,046
At 30 September 2025	10,586,295

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

BALANCE SHEET

AS AT 30TH SEPTEMBER 2025

Balance Sheet

	Note	2025	2024
		€	€
Fixed Assets			
Tangible Assets	7	10,574,342	10,052,231
		10,574,342	10,052,231
Current Assets			
Stock	8	4,152	1,770
Debtors and Prepayments	9	515,080	274,954
Cash at the bank and in hand	10	828,497	1,152,410
Cash on Deposit – Croke Park	11	7,366,563	1,734,136
Pairc Tailteann CLG	12	919,120	658,420
		9,633,412	3,821,690
Creditors (amounts falling due within one year)	13	(8,009,816)	(2,210,103)
Net Current Assets		1,623,596	1,611,587
Total Assets less Liabilities		12,197,938	11,663,818
Creditors (amounts falling due after more than one year)	14	(692,523)	(717,149)
		(692,523)	(717,149)
Net Assets		11,505,415	10,946,669
Capital Reserves			
Capital Grant Pairc Tailteann – Ard Comhairle	17	845,700	585,000
Pairc Tailteann Development – Meath Co Board	18	73,420	73,420
Accumulated reserves c/f		10,288,249	10,068,660
Surplus for the period		298,046	219,589
		11,505,415	10,946,669

Signed on behalf of Management Committee

Cathaoirleach **Cisteoir** **Rúnaí**

DATE: 24th November 2025

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

STATEMENT OF CASHFLOWS

AS AT 30TH SEPTEMBER 2025

Statement of Cash Flows

		2025	2024
		€	**€**
Cash flows from operating activities	**Note**		
Surplus for the financial year		298,046	219,589
Adjustments for:			
Depreciation	**7**	59,977	32,767
(Increase)/Decrease in trade and other receivables	**9**	(240,126)	497,750
(Increase) in stocks	**8**	(2,382)	(1,266)
Increase in provision	**13**	126,670	-
Increase/(Decrease) in trade payables	**13**	90,699	(213,173)
Net cash inflow from operating activities		**332,884**	**535,667**
Cash flows from investing activities			
Capital Expenditure	**7**	(582,088)	(694,566)
Cash flows from financing activities			
Change in bank term loan obligations	**15**	(74,709)	662,292
Net (Decrease)/Increase in cash and cash equivalents		(323,913)	503,393
Cash and cash equivalents at beginning of year		1,152,410	649,017
Cash and cash equivalents at end of year		**828,497**	**1,152,410**

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDED 30TH SEPTEMBER 2025

1. General Information

Coiste Chontae Na Mí C.L.G. is a sports organisation in which the principal place of operation is Meath GAA Centre of Excellence, Dunganny, Trim, Co. Meath. The organisation is responsible for the development and oversight of Gaelic Games in Meath.

Statement of Compliance

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

Currency

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

2. Accounting Policies

Basis of preparation of financial statements:

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the organisation's accounting policies.

Going concern

The entity financial statements have been prepared on a going concern basis. In assessing going concern management have considered budgets and forecasts for the foreseeable future and the impact of severe but plausible downside scenarios. Management is satisfied that the use of the going concern basis is appropriate.

Foreign currency translation

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 Income & Expenditure Account and Retained Earnings.

Government Grants

Grants relating to pitch development are accounted for under the performance model as permitted by FRS 102 and are credited to the Income and Expenditure Account when received/receivable.

Grants of a revenue nature are recognised in the Income and Expenditure Account in the same period as the related expenditure.

Income recognition
Income is derived from gate receipts, sponsorship, Provincial and Central Council contributions, affiliations fees, entry fees, 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 organisation. Income from gate receipts and fundraising activities is recognised on the date of the activity. Gate receipts are shown gross. Income from sponsorship, Provincial and Central council contributions, affiliation fees, entry fees and royalties are recognised in accordance with the individual agreements. Deferred income is recognised within creditors (amounts falling due within one year).

Financial instruments
The organisation only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Borrowing costs
All borrowing costs are recognised in the income and expenditure account in the year in which they are incurred.

Tangible fixed assets
Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is 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.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method, commencing once asset is in use.

Depreciation is provided on the following basis:

Machinery & Equipment	20% Straight line
Computer equipment	33% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Income and Expenditure Account.

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.

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

Debtors
Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash
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.

Creditors
Short term creditors are measured at the transaction price. 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.

Provisions for liabilities
Provisions are made where an event has taken place that gives the organisation a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to Income and Expenditure Account in the year that the organisation becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties. When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

3. Judgement in applying accounting policies and key sources of estimation uncertainty

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

Useful life of tangible fixed assets
Long-lived assets 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 Management Committee regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives the board officers consider 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.

Allowance for impairment of debtors
The organisation estimates the allowance for doubtful trade debtors based on an assessment of specific accounts where the Management Committee has objective evidence comprising default in payment terms or significant financial difficulty that certain customers are unable to meet their financial obligations. In these cases, judgement used was based on the best available facts and circumstances including but not limited to, the length of the relationship.

Accruals
The organisation has accruals recorded in the Balance Sheet and this is reviewed monthly by the organisation. Estimates on the accruals is based on the most reliable evidence at the time the estimates are made. These estimates take into consideration the cost or income directly relating to events occurring subsequent to the reporting date to the extent that such events confirm conditions existing at the end of the reporting period.

Prepayments
The organisation has prepayments recorded in the Balance Sheet and this is reviewed monthly by the organisation. Estimates on the prepayments is based on the most reliable evidence at the time the estimates are made. These estimates take into consideration the cost or income directly relating to events occurring subsequent to the reporting date to the extent that such events confirm conditions existing at the end of the reporting period.

4. Other Interest receivable and similar income	**2025**	**2024**
	€	**€**
Interest received and other similar income	229	156

5. Interest payable and similar expenses	**2025**	**2024**
	€	**€**
Bank loan interest	48,181	34,107
	48,181	**34,107**

6. Employees (excluding Cúl Camps)	**2025**	**2024**
Staff costs consist of:	€	€
Wages and salaries	311,072	233,020
Social security costs	33,206	22,695
CLG wages recharges	47,424	-
	391,702	255,715

The average number of employees during the year:	**2025**	**2024**
	No.	No.
Finance and administration	3	1
Coaching and games	3	3
Grounds	2	1
	8	5

7. Tangible Fixed Assets

	Pairc Tailteann	Kells	Dunganny	Machinery & Equipment	Total
Cost or Valuation					
At 1 October 2024	2,515,698	42,192	7,430,099	475,361	10,463,350
Additions	-	-	430,244	151,844	582,088
Disposals	-	-	-	(62,130)	(62,130)
At 30 September 2025	2,515,698	42,192	7,860,343	565,075	10,983,308
Depreciation					
At 1 October 2024	-	-	-	411,119	411,119
Charge for the year	-	-	-	59,977	59,977
Disposals	-	-	-	(62,130)	(62,130)
At 30 September 2025	-	-	-	408,966	408,966
Net Book Value					
At 30 September 2024	2,515,698	42,192	7,430,099	64,243	10,052,231
At 30 September 2025	2,515,698	42,192	7,860,343	156,109	10,574,342

8. Stock	**2025**	**2024**
	€	**€**
Equipment	4,152	1,770
	4,152	1,770

9. Debtors	**2025**	**2024**
	€	**€**
Debtors	491,072	159,977
Prepayments	12,628	32,847
Due from Central Council	11,380	82,130
	515,080	274,954

10. Cash in Bank and in hand	**2025**	**2024**
	€	**€**
Cash in bank and in hand	828,497	1,152,410
	828,497	1,152,410

11. Cash on Deposit – Croke Park

At 30th September 2025 the sum of €7,366,563 was held on deposit in the GAA Development Fund on behalf of Pairc Tailteann CLG. This account is in the name of Meath GAA.

12. Pairc Tailteann CLG

A total of €919,120 has been transferred to Pairc Tailteann CLG by Meath County Board.
This consists of €845,700 from grant income and €73,420 from Meath County Board's own reserves.

13. Creditors: (amounts falling due within one year)	**2025**	**2024**
	€	**€**
Creditors and accruals	350,984	306,207
Deferred Income – Scoreboard sponsorship	12,521	-
Deferred Income – Euromillions Syndicate	-	46,667
Deferred Income – Cairde na Mi	29,985	-
Provision for Revenue liabilities	126,670	-
Bank loans (Note 15)	123,093	123,093
Due to Pairc Tailteann CLG (Note 16)	7,366,563	1,734,136
	8,009,816	2,210,103

Provision relates to an ongoing revenue self-review process that has not yet concluded.

14. Creditors: (amounts falling due after more than one year)	**2025**	**2024**
	€	**€**
Bank Loans (Note 15)	642,440	717,149
Deferred Income – Scoreboard sponsorship	50,083	-
	692,523	717,149

15. Bank Loans

Analysis of the maturity of loans given is as follows:	2025 €	2024 €
Amounts due within one year		
Bank Loans	123,093	123,093
	123,093	123,093
Amounts due between 1 and 2 years		
Bank Loans	123,093	123,093
	123,093	123,093
Amounts due between 2 and 5 years		
Bank Loans	369,279	369,279
	369,279	369,279
Amounts due greater than 5 years		
Bank Loans	150,068	224,777
	150,068	224,777
Total	765,533	840,242

Loan is 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, attaching interest of 7.235% over a 10 year term.

16. Due to Pairc Tailteann CLG

The sum of €7,366,563 relates to 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.

17. 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, €73,800 on 22nd July 2022, €73,800 on 15th March 2023, €196,800 on 5th July 2024 and €260,700 on 13th December 2024 were forwarded by Central Council to Meath County Board. Total grant received to date is €845,700. 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 received from Croke Park dated 19th May 2021 and is in certain circumstances repayable.

18. 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.

19. Capital Commitments

Coiste Chontae na Mí C.L.G. are currently developing three pitches at Meath GAA Centre of Excellence. Total remaining commitment balance as at 30th September 2025 was €96,380.

20. Contingent Liability

The outstanding balances on loans advanced to clubs from the GAA Development Fund where guarantees were given by Coiste Chontae na Mí C.L.G., amounted to €397,622 as at 30th September 2025.

21. Government Grants

Agency:	**Sports Capital and Equipment Programme Unit**
Government Department:	**Department of Tourism, Culture, Arts, Gaelteacht, Sport and Media**
Department Grant Programme:	Sports Capital and Equipment Programme
Purpose of the Grant:	Energy Efficiency Improvements
Grant Term:	Year-ended 30th September 2025

Grant taken to income in current financial statements:	€329,836
Grant received in the current year:	€0
Grant outstanding at end of current financial year:	€329,836
Grant income to be deferred to following period:	€0
Capital grant:	Yes

Restriction on use: Against Energy Efficiency Improvements at Dunganny

Agency:	**Sports Capital and Equipment Programme Unit**
Government Department:	**Department of Tourism, Culture, Arts, Gaelteacht, Sport and Media**
Department Grant Programme:	Sports Capital and Equipment Programme
Purpose of the Grant:	Natural playing surface development
Grant Term:	Year-ended 30th September 2025

Grant taken to income in current financial statements:	€12,843
Grant received in the current year:	€12,843
Grant outstanding at end of current financial year:	€0
Grant income to be deferred to following period:	€0
Capital grant:	Yes

Restriction on use: Against development of playing pitches at Dunganny

22. Taxation

Coiste Chontae na Mí C.L.G. is a listed sporting body who have been granted tax exemption under Section 235 of Taxes Consolidation act 1997. Coiste Chontae na Mí C.L.G. is fully tax compliant.

23. Related Party Transactions

Ard Chomhairle, Cumann Lúthcleas Gael is the governing body of the Association. It governs and administers the national competitions that Coiste Chontae na Mí teams participate in. It administers grant funding (Infrastructure & Revenue), state funding, insurance cover and the injury fund on behalf of the units of the Association.

Provincial Council C.L.G. governs and administers provincial competitions that Coiste Chontae na Mí participate in. It administers grant funding to the units of the Association in the province. There are additional governing functions reserved to the Provincial Council and Central Council under the Official Guides.

Pairc Tailteann Company Limited by Guarantee (CLG) was formed to procure funds for the development of Pairc Tailteann.

The County Committee is the governing and controlling body of all the affairs within the county and including competitions that the clubs participate in.

	2025	2024
	€	€
The following balances were due from related parties at year-end:		
Pairc Tailteann CLG	919,120	658,420
Central Council	24,769	82,130
Clubs	23,122	42,941
Provincial Council	34,086	-
	1,001,097	783,491
The following balances were due to related parties at year-end:		
Pairc Tailteann CLG	7,366,563	1,734,136
Central Council	-	30,373
Clubs	7,439	9,938
Provincial Council	-	55,276
	7,374,002	1,829,723

24. Key Management Personnel

Key Management personnel comprises the members of the Management Committee who manage the affairs and business of the County Board. The Management Committee currently comprises 19 volunteer members, none of which receive remuneration for their services. 2025 Travel and subsistence costs of €2,892 (2024: €1,850) were reimbursed to Management Committee members in relation to their duties.

25. Post Balance Sheet Events
There have been no significant events affecting Coiste Chontae na Mí C.L.G. since the year-end.

26. 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.

27. Comparative Figures
The comparative figures have been restated where necessary on a basis consistent with the current year.

28. Approval of Financial Statements
The financial statements were approved for issue by the Coiste Bainistí of Coiste Chontae na Mí C.L.G. on 24th November 2025.

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

SUPPORTING SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 30TH SEPTEMBER 2025

Schedule No.	Income Schedules	2025 €	2024 €
1	**Gate Receipts**		
	Football championships	458,284	297,369
	Hurling championships	119,682	131,648
	Underage Games	35,309	37,051
	TV & Streaming Income	15,836	-
	Season Tickets	14,333	16,850
		643,444	482,918

Schedule No.		2025 €	2024 €
2	**Commercial Income**		
	Sponsorships	504,650	553,950
	Royalties	75,000	78,905
	Advertising & Signage	13,958	23,170
	Rental Income	45,745	36,255
	Programme Income	39,967	44,947
		679,320	737,227

Schedule No.		2025 €	2024 €
3	**Income from Associated Bodies**		
	Distribution: Central Council	225,000	222,500
	National Allianz League share	150,500	155,698
	Team Expenses: Central Council	66,741	41,316
	Team Expenses: Provincial Council	23,000	16,500
	Team Grants: Central Council	76,774	83,989
	Coaching Grant: Provincial Council	150,023	104,145
	Other Grants: Central Council	-	11,968
	Broadcasting Grant: Central Council	5,000	15,000
	Holiday Grant: Central Council	-	60,000
	Other Grants: Provincial Council	11,000	12,000
	Capital Grants: Central Council	126,154	175,440
		834,192	898,556

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

SUPPORTING SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 30TH SEPTEMBER 2025

4	**Fundraising income**	**2025**	**2024**
		€	**€**
	Supporters Club	29,808	17,019
	Euromillions Syndicate	52,546	33,333
	Golf Classic	41,535	39,905
	Cairde Na Mí	29,985	-
	Race Day	138,065	137,380
		291,939	227,637

5	**Other Income**	**2025**	**2024**
		€	**€**
	Club Affiliation and Entry fees	6,532	6,523
	League fees	26,300	24,478
	Club Contribution	60,000	60,000
	Club Levies	123,500	123,000
	Club Fines	3,800	9,350
	Ground Rent	37,438	22,554
	Cúl Camp Income	474,435	463,565
	Coaching Course income	4,366	1,120
	Football Dev. – Academy camps	7,460	4,530
	Contributions/Donations	10,000	7,700
	County Council Grant Income	6,000	5,000
	Coaching and Games Income	2,760	4,694
	Online Ticketing sign up bonus	-	7,500
	Hawkers Income	3,455	4,590
	Contribution from Meath Supporters Club	54,949	-
	Sundry Income	4,276	35,196
		825,271	779,800

6	**Government Grants**	**2025**	**2024**
		€	**€**
	Government Grants	-	5,338
	Government Grants : Capital	342,230	47,593
		342,230	52,931

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

SUPPORTING SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 30TH SEPTEMBER 2025

		2025	2024
7	**Match Day costs**	**€**	**€**
	Games Officials Expenses	37,056	30,733
	Medal & Trophies	44,088	57,881
	Share of gates to clubs & Expenses	58,486	31,003
	Match expenses / stewards / garda	13,428	16,089
	Ticketing Transaction charges	11,201	24,975
	Programme costs	30,842	39,522
	Finalist Grants	13,700	15,700
		208,801	215,903

		2025	2024
8	**Team Administration**	**€**	**€**
	Player Mileage	156,122	201,054
	Team Manager & Selectors	115,090	88,262
	Backroom team personnel	362,356	301,076
	Meals / catering / nutrition	296,091	303,937
	Travel & Accommodation	94,855	182,408
	Gear & equipment	166,052	140,422
	Facility hire	10,736	11,310
	Medical	71,987	9,616
	Player Injury Fund	5,760	6,860
		1,279,049	1,244,945

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

SUPPORTING SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 30TH SEPTEMBER 2025

8a) Team Administration (by Team)	2025				2024
	Snr Football	Snr Hurling	U20 / U17 / Development	Total	Total
	€	€	€	€	€
Player Mileage	101,940	54,182	-	156,122	201,054
Team Manager & Selectors	85,000	30,090	-	115,090	88,262
Backroom team personnel	202,853	79,007	80,496	362,356	301,076
Meals / catering / nutrition	127,682	65,385	103,024	296,091	303,937
Travel & Accommodation	36,654	12,488	45,713	94,855	99,668
Gear & equipment	66,550	21,676	77,826	166,052	140,422
Facility hire	4,231	6,505	-	10,736	11,310
Medical	57,833	10,704	3,450	71,987	9,616
Team Holiday	-	-	-	-	82,740
Player Injury Fund	1,600	1,600	2,560	5,760	6,860
	684,343	281,637	313,069	1,279,049	1,244,945

9	Upkeep of Grounds	2025	2024
		€	€
	Light/Heat/Water	77,301	62,414
	Pitch Maintenance	242,445	212,326
	Grounds Maintenance	36,937	48,227
	Groundsman / Caretaker Wages	48,006	53,043
	Insurance	15,685	6,840
	Rates	11,785	11,844
		432,159	394,694

COISTE CHONTAE NA MÍ CUMANN LÚTHCHLEAS GAEL

SUPPORTING SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR YEAR ENDED 30TH SEPTEMBER 2025

10	Coaching & Games Development	2025	2024
		€	€
	Contribution to L.C. – Coaching	150,087	194,190
	Coaching Expenses	33,316	35,663
	Cúl Camps costs	396,909	372,199
	Wages & Pension – Football Dev.	190,902	136,277
	Football Development expenses	24,104	16,666
		795,318	754,995

11	Administration Expenses	2025	2024
		€	€
	Wages & Pension Contributions	153,750	62,534
	Postage, Printing & Stationary	20,944	14,607
	Telephone & IT costs	15,391	22,832
	County Officer Expenses	3,437	2,576
	Congress Expenses	1,129	734
	Audit & Accountancy fees	18,450	14,760
	Meeting expenses	5,717	3,488
	(Profit) on Disposal of Fixed Asset	(94,787)	-
	Miscellaneous	12,146	3,889
	Sundry – Revenue provision	126,670	-
		262,847	125,420

Profit on disposal of fixed asset relates to insurance proceeds on damaged scoreboard.

12	Financial Expenses	2025	2024
		€	€
	Bank Charges	6,205	6,351
	Loan Interest	48,181	34,107
		54,386	40,458

13	Grants & Promotional	2025	2024
		€	€
	Fundraising costs	109,975	94,631
	Tickets costs - Sponsors / Committee	30,426	10,390
	Donations & contributions	64,556	13,310
	Functions & Presentations	14,206	25,350
	Schools	6,879	6,773
		226,042	150,454