

**CUMANN LUTHCHLEAS GAEL**

**COISTE CHO. THIOBRAID ARANN**

**Auditor's Review  
for the year ended 31st October 2016**

**To the Chairman & Members,  
Tipperary GAA County Board**

Having completed the audit of Tipperary GAA County Board we now present the financial statements for the year ended 31 October 2016.

The financial statements are drafted in a format reflecting Central Council policy, with the aim of providing delegates with sufficient information to interpret the financial results for 2016, with comparative figures for the preceding year.

**Income and Expenditure Account – Tipperary GAA County Board**

Page 6 summarises the income and expenditure, with supporting analysis in Schedules A and B on page 7 that are further cross referenced to the detailed Notes to the Accounts. The net surplus in 2016 was €85,957 which was approximately 33% lower than 2015. Income gains achieved in Coaching and Refund Income were offset by reductions in Gate Receipts, Fundraising and higher operating costs for the County Board in 2016.

**Balance Sheet**

This sets out the financial position of the Tipperary GAA County Board at 31 October 2016, showing net assets of €1,865,633 and the source of financing for these assets. The net assets of Tipperary GAA County Board have increased by €85,957 in 2016.

The County Board was in receipt of a Capital Contribution from the Tipperary GAA Draw of €45,000 in 2015 which was used to assist with the overall repayments on the Dr. Morris Park Training facilities. This amount is not part of the annual surplus of €85,957. This is further explained in the Notes to the Accounts.

We wish to express our appreciation to Officers and staff of Tipperary GAA County Board for their cooperation in producing records and responding to information requests and queries during the course of the audit, which has very tight deadlines between the end of the financial year and the County Convention date.

**Spain, Fewer Quinlan & Co.**

Chartered Accountants and Statutory Auditors  
The Mall  
Thurles  
Co. Tipperary

14th December 2016

**CUMANN LUTHCHLEAS GAEL**  
**COISTE CHO. THIOBRAID ARANN**

## **Independent Auditors Report to the Officers of Coiste Chontae Thiobraid Árann, Cumann Luthcleas Gael**

We have audited the financial statements of Tipperary GAA County Board for the year ended 31 October 2016 on pages 6 to 18. These financial statements have been prepared under the accounting policies set out in the statement of accounting policies on page 14.

### **Respective responsibilities of Tipperary GAA County Board Officers and auditors**

The Tipperary GAA County Board officers' responsibilities for preparing the financial statements in accordance with the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland) are set out in the Statement of Tipperary GAA County Board Officers' Responsibilities on Page 5.

Our responsibility is to audit the financial statements in accordance with relevant legal and statutory requirements and International Standards on Auditing (UK and Ireland). This report, including the opinion, has been prepared for and only for the Tipperary GAA County Board officers as a body and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

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. We state whether we have obtained all the information and explanations we consider necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account.

### **Basis of Audit Opinion**

We conducted our opinion 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 the Officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the County Board's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity of 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 give a true and fair view of the state of the County Board's affairs at 31 October 2016 and of its income and expenditure for the year then ended, in accordance with Generally Accepted Practice in Ireland.

We have obtained all the information and explanations we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the Tipperary GAA County Board. The financial statements are in agreement with the accounting records.

### **Ronan Spain FCA**

For and on behalf of

Spain, Fewer Quinlan & Co.  
Chartered Accountants and Statutory Auditors  
The Mall  
Thurles, Co. Tipperary  
14th December 2016

## Statement of County Board Officers' Responsibilities

The Officers of the County Board are responsible for preparing the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board published by Chartered Accountants Ireland.

The Board's Officers are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the income and expenditure of the County Board for that period. In preparing the financial statements the County Board Officers are 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 Tipperary GAA County Board will continue in operational existence

The County Board Officers confirm they have complied with the above requirements in preparing the financial statements.

The County Board Officers are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the County Board. They are also responsible for safeguarding the assets of the Board and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Micheál de Búrca**

**Micheál de Paor**

**Tadhg de Flóid**

---

*Cathaoirleach*

---

*Cisteoir*

---

*Rúnaí*

CUMANN LUTHCHLEAS GAEL

COISTE CHO. THIOBRAD ARANN.

**INCOME & EXPENDITURE ACCOUNT**

FOR THE YEAR 01/11/2015 to 31/10/2016

	Schedule	31/10/16	31/10/15
INCOME	A	4,587,245	4,083,485
EXPENDITURE	B	4,501,288	3,953,963
Surplus / (Deficit) for Period		<u>85,957</u> =====	<u>129,521</u> =====

**Micheál de Búrca**

\_\_\_\_\_  
*Cathaoirleach*

**Micheál de Paor**

\_\_\_\_\_  
*Cisteoir*

**Tadhg de Flóid**

\_\_\_\_\_  
*Rúnaí*

**CUMANN LUTHCHLEAS GAEL**  
**COISTE CHO. THIOBRAID ARANN**

**SCHEDULE A**

<b>INCOME</b>	<b>Schedule</b>	<b>31/10/2016</b>	<b>31/10/2015</b>
Gate Receipts	<b>1</b>	391,922	432,056
National League Share	<b>2</b>	163,707	159,862
Commercial Income	<b>3</b>	729,633	702,296
Fund-Raising Activities	<b>4</b>	132,549	197,551
Refund Income	<b>5</b>	267,204	185,062
Coaching Income	<b>6</b>	588,745	516,975
Sundry Income	<b>7</b>	19,956	27,832
		<hr/>	<hr/>
Income Excluding Contra Items		2,293,716	2,221,634
Contra Items	<b>15</b>	2,293,529	1,861,851
		<hr/>	<hr/>
<b>Total Income</b>		<b>4,587,245</b>	<b>4,083,485</b>
		=====	=====

**SCHEDULE B**

<b>EXPENSES</b>	<b>Schedule</b>	<b>31/10/2016</b>	<b>31/10/2015</b>
Match Expenses	<b>8</b>	140,303	147,907
County Teams Administration Expenses	<b>9</b>	1,099,593	1,045,916
County Grounds Maintenance	<b>10</b>	83,183	75,741
Financial Expenses	<b>11</b>	10,312	12,081
Board Administration Expenses	<b>12</b>	223,558	224,304
Grants and Promotional	<b>13</b>	63,970	68,963
Coaching & Games Development Expenses	<b>14</b>	586,839	517,200
		<hr/>	<hr/>
Expenditure - Excluding Contra Items		2,207,759	2,092,112
Contra Items	<b>15</b>	2,293,529	1,861,851
		<hr/>	<hr/>
<b>Total Expenditure</b>		<b>4,501,288</b>	<b>3,953,963</b>
		=====	=====

CUMANN LUTHCHLEAS GAEL

COISTE CHO. THIOBRAID ARANN

**BALANCE SHEET AS AT 31st OCTOBER, 2016**

		31/10/2016	31/10/2015
<b>Fixed Assets</b>	<b>NOTE 2, 3</b>	1,792,270	1,841,781
Current Assets			
Investments		762	762
Debtors		1,251,673	950,683
Bank Accounts		128,713	0
<b>TOTAL CURRENT ASSETS</b>		<u>1,381,148</u>	<u>951,445</u>
<b>Current Liabilities</b>			
Creditors		1,204,267	326,381
Bank Overdrafts			498,401
<b>TOTAL CURRENT LIABILITIES</b>		<u>1,204,267</u>	<u>824,782</u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<b>176,881</b>	<b>126,663</b>
Croke Park Loan	<b>15</b>	<u>-103,488</u>	<u>-188,738</u>
<b>Total NET ASSETS</b>		<b>1,865,663</b> =====	<b>1,779,706</b> =====
<b>REPRESENTED BY:</b>			
ACCUMULATED FUND	<b>4</b>	<u>1,865,663</u>	<u>1,779,706</u>
<b>TOTAL CAPITAL EMPLOYED</b>		<b>1,865,663</b> =====	<b>1,779,706</b> =====

Micheál de Búrca

\_\_\_\_\_  
*Cathaoirleach*

Micheál de Paor

\_\_\_\_\_  
*Cisteoir*

Tadhg de Flóid

\_\_\_\_\_  
*Rúnaí*

**CUMANN LUTHCHLEAS GAEL**  
**COISTE CHO. THIOBRAID ARANN**  
**INCOME (SCHEDULE A)**

		31/10/2016		31/10/2015
<b>Schedule 1.</b>	<b>Gate Receipts</b>			
1.1	Gate Receipts *	343,561		388,901
1.2	Sales of Club and Match Passes	48,361		43,155
		<b>391,922</b>		<b>432,056</b>
* Gate Receipts in 2015 included €49,675 in receipts from fixtures held on Nov 1st and 2nd 2014 including the 2014 County Senior Hurling Final.				
<b>Schedule 2.</b>	<b>National League Share</b>			
2.1	National Hurling Share	135,240		129,598
2.2	National Football Share	28,466		30,265
		<b>163,707</b>		<b>159,862</b>
<b>Schedule 3.</b>	<b>Commercial Income</b>			
3.1	County Teams Sponsorship	195,000		204,799
3.2	Sportswear Sponsorship	110,000		100,000
3.3	Soft Drink Sponsorship	0		5,000
3.4	Development Squads Sponsor	15,000		15,000
3.5	County Championship Sponsor	16,000		15,000
3.6	Other	1,000		1,500
3.7	Programmes	37,633		26,190
3.8	Shop/Royalties (Note 8)	75,000		84,307
3.9	Share of Shop Profits	105,000		75,000
3.10	Premier Club Payments	0		500
3.11	Croke Park - Commercial Share	175,000		175,000
		<b>729,633</b>		<b>702,296</b>
<b>Schedule 4.</b>	<b>Fund-Raising Activities</b>			
4.1	Co. Board Draw	25,000		100,000
4.2	Year Book	10,192		11,466
4.3	Sundry Fund Raising	97,357		86,085
		<b>132,549</b>		<b>197,551</b>

**CUMANN LUTHCHLEAS GAEL**  
**COISTE CHO. THIOBRAID ARANN**  
**INCOME (SCHEDULE A)**

		31/10/2016	31/10/2015
<b>Schedule 5.</b>	<b>Refund Income</b>		
5.1	Team Expenses & Grants	218,790	136,765
5.2	Scholarship Refunds	8,445	19,095
5.3	Insurance Refunds (PIS)	10,867	12,822
5.4	Other Refunds	29,102	16,381
		267,204	185,062
		267,204	185,062
<b>Schedule 6.</b>	<b>Coaching Income</b>		
6.1	Games Development Grants	186,004	182,354
6.2	Cúl & Easter Camps & Other Income	322,741	294,621
6.3	Tipp GAA Draw Contribution	80,000	40,000
		588,745	516,975
		588,745	516,975
<b>Schedule 7.</b>	<b>Sundry Income</b>		
7.1	Club Affiliation Fees	1,940	1,785
7.2	League Affiliation Fees	7,900	7,800
7.3	Fines	4,550	3,800
7.4	Miscellaneous Income	1,510	5,367
7.5	Referee Levy	2,616	7,700
7.6	Handball Levy	1,440	1,380
		19,956	27,832
		19,956	27,832



**CUMANN LUTHCHLEAS GAEL**  
**COISTE CHO. THIOBRAID ARANN**  
**EXPENDITURE (SCHEDULE B)**

		31/10/2016	31/10/2015
<b>Schedule 8.</b>	<b>Match Expenses</b>		
8.1	Medals & Trophies	15,202	18,604
8.2	Rent of Field (Co. Board)	35,706	42,073
8.3	Gate Costs	31,674	42,161
8.4	Referees Expenses	26,237	34,569
8.5	Programmes	3,081	0
8.6	Complimentary Tickets	17,000	10,500
8.7	Bands & Amplification	11,402	0
		<hr/>	<hr/>
		<b>140,303</b>	<b>147,907</b>
		=====	=====
<b>Schedule 9.</b>	<b>County Teams Administration Expenses</b>		
9.1	Players Travel Expenses	275,025	202,805
9.2	Teams Administration	67,739	123,280
9.3	Team Transport & Accommodation	61,925	83,655
9.4	Team Catering	159,328	184,796
9.5	Team Medicals	121,601	136,213
9.6	Sportsgear	177,724	161,819
9.7	Team Support Expenses	141,116	124,783
9.8	Players Training Camp	15,734	26,665
9.9	Players Holiday Fund	78,000	0
9.10	Fines	1,400	1,900
		<hr/>	<hr/>
		<b>1,099,593</b>	<b>1,045,916</b>
		=====	=====
<b>Schedule 10.</b>	<b>County Grounds Maintenance</b>		
10.1	Upkeep and Maintenance	23,582	17,202
10.2	Insurance	2,500	4,000
10.3	Caretaking Expenses	30,452	29,735
10.4	Lighting & Heating	22,998	22,064
10.5	Water Charges	2,869	2,740
		<hr/>	<hr/>
		<b>83,183</b>	<b>75,741</b>
		=====	=====
<b>Schedule 11.</b>	<b>Financial Expenses</b>		
11.1	Bank Interest	0	69
11.2	Bank and Card Charges	7,563	7,400
11.3	Croke Park Loan Interest	2,749	4,612
		<hr/>	<hr/>
		<b>10,312</b>	<b>12,081</b>
		=====	=====

**CUMANN LUTHCHLEAS GAEL**

**COISTE CHO. THIOBRAID ARANN**

**EXPENDITURE (SCHEDULE B)**

		<b>31/10/2016</b>	<b>31/10/2015</b>
<b>Schedule 12.</b>	<b>Board Administration Expenses</b>		
12.1	Wages & Salaries	91,160	81,674
12.2	Office Light & Heat	6,434	5,663
12.3	IT Maintenance Costs	8,247	9,188
12.4	Printing & Stationery	6,673	6,805
12.5	Postage & Telephone	5,689	5,275
12.6	Officers' Expenses	38,895	38,739
12.7	Meeting Expenses	14,109	10,754
12.8	Depreciation	4,552	4,659
12.9	Miscellaneous	6,288	11,330
12.10	Professional Fees	22,684	23,524
12.11	Board Contribution to Property/PI Insurance	4,379	11,070
12.12	Advertising & Promotion	14,349	15,623
12.13	Provision for Bad Debts	100	0
		<b>223,558</b>	<b>224,304</b>
		=====	=====
<b>Schedule 13.</b>	<b>Grants and Promotional</b>		
13.1	Annual Grants	21,129	29,728
13.2	Award Events	21,621	9,995
13.3	Yearbook	5,860	5,665
13.4	Scholarships	15,360	23,575
		<b>63,970</b>	<b>68,963</b>
		=====	=====
<b>Schedule 14.</b>	<b>Coaching &amp; Games Development Expenses</b>		
14.1	Coaching Wages & Salaries	235,845	220,233
14.2	Cúl Camp & Easter Camp Wages	117,654	81,630
14.3	Camps Reg., Gear & Equipment	159,434	163,610
14.4	Other Coaching Costs & Development Squads	47,741	42,560
14.5	Sportsgear Coaching & Development	26,165	9,167
		<b>586,839</b>	<b>517,200</b>
		=====	=====

CUMANN LUTHCHLEAS GAEL

COISTE CHO. THIOBRAID ARANN

**EXPENDITURE (SCHEDULE B)**

		<b>31/10/2016</b>	<b>31/10/2015</b>
<b>Schedule 15.</b>	<b>Contra Items</b>		
15.1	Club Registration	21,056	22,434
15.2	Property & PI Insurance Premiums	217,604	191,569
15.3	Injury Scheme Payments	140,765	230,209
15.4	Hurley & Helmet Subsidy	20,800	20,800
15.5	Match Tickets	1,343,480	876,415
15.6	Croke Park Gates	0	0
15.7	Miscellaneous Contras	33,776	17,460
15.8	Semple Stadium Rent of Field	456,160	467,292
15.9	Miscellaneous Grants	59,888	35,672
		<hr/>	<hr/>
		<b>2,293,529</b>	<b>1,861,851</b>
		=====	=====

CUMANN LUTHCHLEAS GAEL

COISTE CHO. THIOBRAID ARANN

**NOTES TO THE ACCOUNTS FOR THE YEAR**

**FROM 1st NOVEMBER 2015 TO 31st OCTOBER 2016**

**Note 1. Accounting Policies.**

The significant accounting policies adopted by the Board are as follows:-

1.1 Basis of Preparation

The Financial statements have been prepared in accordance with generally accepted accounting principles under the historical cost convention, and in accordance with applicable accounting standards.

The financial statements are presented in Euro.

These audited financial statements cover the period from 1st November 2015 to 31st October 2016.

1.2 Income and Expenditure

Income and Expenditure are accounted for on an accruals basis. Income from gate receipts is recorded gross before deduction of Match-Day Expenses incurred in earning this income.

1.3 Gate Receipts

The national GAA financial year ends on 31 October annually and on account of this it is the Board's policy to only recognise income from county championship gate receipts up to the date of the year end. Competitions which have not finished at that date are not included.

1.4 Depreciation

Depreciation of Fixed Assets has been provided to write off the assets over their expected useful lives. The rates used are:-

Land and Buildings	No depreciation
Office Equipment	20% Straight Line
Machinery	20% Straight Line
Temp Accommodation	10% Straight Line
Floodlights	10% Straight Line
Ball Wall	2% Straight Line

The County Board has decided that no depreciation is required on land and buildings, in view of a continuous maintenance and improvement policy.

1.5 Capital Grants Received

Capital Grants received during the financial period are capitalised in the Balance Sheet and are not included in the annual surplus or deficit for the financial year. Further details are set out in Notes 2 and 3 to the Accounts.

1.6 Amortisation of Capital Grants

Capital Grants are amortised to the Income and Expenditure Account at the same rate as the depreciation charged on underlying asset for which the Grant has been received.

CUMANN LUTHCHLEAS GAEL

COISTE CHO. THIOBRAID ARANN

NOTES ON AND FORMING PART OF THE ACCOUNTS  
FOR THE YEAR FROM 1st NOVEMBER 2015 TO 31st OCTOBER 2016

Note 2. Fixed Assets.

	<i>Lar Na Páirce Project</i>	<i>Sam Melbourne Museum</i>	<i>County Grounds</i>	<i>Hurling Wall</i>	<i>Floodlights Morris Park</i>	<i>Social Centres</i>	<i>Equipment</i>	<i>Machinery</i>	<i>Total</i>
<b>Cost</b>									
01/11/2015	281,296	21,586	1,502,108	-	-	6,984	83,362	16,051	1,911,388
(Net of Capital Grants) Additions	-	-	-	-	-	-	-	-	-
Capital Grant Received	-	-	- 45,000	-	-	-	-	-	- 45,000
31/10/2016	281,296	21,586	1,457,108	-	-	6,984	83,362	16,051	1,866,388
<b>Accumulated Depreciation</b>									
01/11/2015	-	-	-	-	-	-	53,555	16,051	64,947
Depreciation for Period	-	-	-	2,403	38,732	-	4,551	-	45,686
Amortisation for Period	-	-	-	-2,403	-38,732	-	-	-	-41,135
31/10/2016	-	-	-	-	-	-	58,107	16,051	74,158
<b>Net Book Value</b>									
30/11/2016	281,296	21,586	1,457,108	-	-	6,984	25,256	-	1,792,230
30/11/2015	281,296	21,586	1,502,108	-	-	6,984	29,807	-	1,841,781

\*Capital Grants in 2016 were offset against County Pitch developments at Dr. Morris Park, Thurles – refer to Note 3 for further details and comparative information for 2015.

**CUMANN LUTHCHLEAS GAEL**

**COISTE CHO. THIOBRAID ARANN**

**NOTES ON AND FORMING PART OF THE ACCOUNTS**

**FOR THE YEAR FROM 1st NOVEMBER 2015 TO 31st OCTOBER 2016**

<b>Note 3.</b>	<b>Capital Grants Received</b>	<b>31/10/16</b>	<b>31/10/15</b>
	Tipp GAA Draw Income Capitalised	45,000	50,000
	Sports Capital Grant	0	95,000
		<hr/>	<hr/>
	<b>Total Grants Received</b>	<b>45,000</b>	<b>145,000</b>
		=====	=====

Grants received in the financial year have been capitalised against the following projects or assets:

		<b>31/10/16</b>	<b>31/10/15</b>
	County Pitches at Dr. Morris Park	45,000	25,706
	Floodlights at Dr. Morris Park *	0	119,294
		<hr/>	<hr/>
	<b>Total Grants Received</b>	<b>45,000</b>	<b>145,000</b>
		=====	=====

Grants are amortised to the Income and Expenditure account in line with the rate of depreciation on the assets for which the grant was received.

<b>Note 4.</b>	<b>Accumulated Fund</b>	<b>31/10/16</b>	<b>31/10/15</b>
	Opening Balance	1,779,706	1,650,185
	Surplus / (Deficit) for Period	85,957	129,521
		<hr/>	<hr/>
	Closing Balance	1,865,663	1,779,706
		=====	=====

**Note 5.** The accounts do not reflect the figures of divisional or subsidiary Boards of Coiste Cho. Thiobraid Arann.

**Note 6.** The Accounts only reflect the amounts received from the Tipperary County Board GAA Draw in the period under review. The accumulated loss on the 1988/89 to 2015/2016 draws inclusive, amounted to €29,699. Net Liabilities representing this amount are not reflected in the Balance Sheet and no account is taken of profits or assets of the 2015/2016 draw.

**Note 7.** The accounts of Tipperary GAA County Board include a contribution of €105,000 in respect of a share of profits from the Tipperary GAA Shop in the year to 31 October 2016. The Accounts do not reflect the Profits or the Assets and liabilities of Tipperary G.A.A. Shop, which is run as a separate commercial entity.

**Note 8.** The accounts reflect only the amounts received and paid in the period in respect of the Year book. No account is taken of stock of Year books.

**Note 9.** A High Court case, referred to in Note 6 of the Accounts for the year ended 31st December 1990, is still pending and is “sub-judice”.

CUMANN LUTHCHLEAS GAEL

COISTE CHO. THIOBRAID ARANN

NOTES ON AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR 1st NOVEMBER 2015 TO 31st OCTOBER 2016

**Note 10. Thurles Gaelic Sportsfield Society Ltd.**

Amounts paid by Thurles Gaelic Sportsfield Society Ltd., on behalf of Tipperary County Board in respect of expenditure on Dr. Morris Park and which had not previously been reflected in the accounts, amounted to €126,635, as follows:-

(a) Period to 31/10/1999	€101,240
(b) Period 01/11/1999 to 27/11/2000	€ 25,395
	<hr/>
Total Amounts paid by Thurles Gaelic Sportsfield Society Ltd. towards Dr Morris Park	€126,635
	=====

**Note 11. Draw Income Capitalised**

Amounts received from County Board Draw which are shown against additions to Fixed Assets on the Balance Sheet (Note 2 and 3):

	2015	2014
Dr. Morris Park	45,000	50,000
Semple Stadium	0	0
Lar na Páirce	0	0
	<hr/>	<hr/>
	45,000	50,000
	=====	=====

**Note 12. Capital Commitments**

The County Board has not entered into any formal contractual commitments in respect of Fixed Assets additions at year end.

**Note 13. Sam Melbourne Museum.**

This is located at Lar na Páirce, Thurles.

**Note 14. Taxation Status**

Tipperary GAA County Board is exempt from taxation under Section 23 of the Taxes Consolidation Act, 1997.

CUMANN LUTHCHLEAS GAEL

COISTE CHO. THIOBRAID ARANN

NOTES ON AND FORMING PART OF THE ACCOUNTS

FOR THE YEAR 1st NOVEMBER 2015 TO 31st OCTOBER 2016

<b>Note 15.</b>	<b>Loan from Croke Park</b>	<b>2016</b>	<b>2015</b>
	Opening Balance	188,738	280,126
	Additional Loan Drawdown	0	0
	Capital Grant Received	0	0
	Repayment	-88,000	-96,000
	Interest Applied	2,750	4,612
	<b>Closing Balance</b>	<b>103,488</b>	<b>188,738</b>
		=====	=====

A €1m loan was originally received from Croke Park in 2009 in connection with the acquisition and the development of County Training facilities adjacent to Dr Morris Park. In November 2011 Tipperary GAA County Board drew down an additional €500,000 in respect of the original sanctioned loan from Croke Park.

This loan was reduced by capital grants from Croke Park of €500,000 and €214,490 in 2010 and 2011 respectively, of €266,024 in 2013 and €19,486 in 2014, in respect of development works undertaken by Tipperary GAA County Board at these facilities.

Any further Capital Grants which may be received in the future will be set off against the overall loan balance repayable to Croke Park.

**Note 16. APB Ethical Standard – Provision Available for Small Entities**

In common with other County Boards and with businesses of our size we use our auditors to assist with returns to the Revenue Commissioners and with the preparation of Financial Statements.

**Note 17. Approval of Financial Statements**

The Officers of Coiste Chontae Thiobraid Árann, Cumann Luthcleas Gael approved the accounts on 14th December 2016.



## Breakdown of Gates per competition 2016

	Football	Hurling
Senior	30,315	212,544
Senior Relegation		5,806
Intermediate	4,341	29,972
Inter Relegation		1,225
Junior A	1,366	4,174
Junior B	307	1,056
Under 21 A	1,419	8,274
Under 21 B	1,982	5,587
Minor A	2,726	2,738
Minor B	2,192	3,792
Senior League	435	9,035
Inter/Div 1 League	65	545
Junior League	80	730
Schools		1,240
Junior B 2015	1,350	1,295
Minor A 2015	1,571	3,590
Minor B 2015	660	3,149
<b>Total Gates</b>	<b>48,809</b>	<b>294,752</b>
<b>Overall Total</b>	<b>343,561</b>	