







## MISSION STATEMENT

We are a community-based and focused voluntary organisation which introduces and provides opportunities that appeal to young people in a variety of sporting and cultural activities.

Our objective is to foster participation, fun and the development of new skills, friendships and healthy lifestyles among participants and volunteers.

We work closely with key partners to ensure a co-ordinated and effective approach to meeting the needs of members throughout all of Ireland. In achieving this, we will help build an inclusive and strong community spirit.





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## ANNUAL GENERAL MEETING AGENDA

**Saturday** 16<sup>th</sup> September 2023

**Location** Lord Bagenal Inn, Main St, Ballyknockan, Leighlinbridge,  
Co. Carlow, R93 E189

**11.00am** Registration and Delegates Sign in

**11.30am** Annual General Meeting commences

1. Welcome by President of Community Games

2. Address by President of Community Games

3. Roll call of Delegates and Adoption of Standing Orders

4. Minutes of Annual General Meeting August 7<sup>th</sup> 2022

5. Company Reports

6. Safeguarding Address

by Donal Gillespie National Children's Officer

7. Adoption of Financial Statements

8. Appointment and Remuneration of Auditors

9. Election of Tellers

10. Election of Officers:

1. Deputy President

2. Communications Director

3. Youth Director

11. Address by João Ferreira Operations Director IOHA

12. Motions

13. Recommendations

14. Meeting Concludes

## BOARD DECISIONS 2022

Grant applications for Dormant Accounts, Women in Sport, The Arts Council, Sport Ireland Core Grant

Update by CEO at every Board meeting via CEO report

Review of Community Games policies

Creation of new policies including – Equality, Disability and Inclusion Policy

Approval of the 2022 Audited Financial Statements and ongoing review of finances at every Board meeting

SORP Accounting Integration

Appointment of new Auditors (ratified at 2022 AGM by Members)

Approval to all changes to programme of events for 2022

Approval of the Business Plan and Budget for 2022

Review of Community Games compliance with the Governance Code Type C for Charities Regulator and Sport Ireland

Review of the Child Safeguarding Statement and Risk Register with training provided to our members

Review and approval of Terms of Reference for all sub-committees

Health and Safety Statement reviewed and approved

Review and approval of Code of Conduct

### DIRECTORS MEETINGS ATTENDANCE 2022

Gerry McGuinness	8	Shirley Maloney	6
Eileen Doherty	8	Fiona Shannon	8
Jane Walsh	7	Eleanor O'Brien	8
Peter Gillespie	8	Michael Maher	5
Phyllis Farrell	8	Joe Fox	4
Michael Sheahan	4	Catherine Whelan	3
Emily Wallace	1	Kevin Brady	1
Aoife Byrne	0	James Durkan	2

## SUB COMMITTEES FOR AGM

COMMITTEE NAME	PURPOSE OF COMMITTEE
<b>Event Management Committee</b>	The Committee's role is to actively support the organisation in the decision-making and running of national events. This Committee is chaired by the President
<b>Financial Committee</b>	This Committee oversees the budgets and ensures financial controls are in place for the organisation. It is chaired by the Treasurer
<b>Youth Committee</b>	The role of this Committee is to organise fun events at the National Finals and to develop youth volunteering initiatives. This Committee is chaired by the Youth Director
<b>Training and Development Committee</b>	This Committee's role is primarily generating training and development initiatives and advancing ways to support the recruitment of volunteers. This Committee is chaired by the Training and Development Director
<b>Activities Committee</b>	The role of this Committee is to organise and run physical events – both at Regional (Track) and National level. This Committee is chaired by the Activities Director.
<b>Audit, Risk and Compliance Committee</b>	The purpose of the Committee is to provide independent assurance and oversight to the Board of Directors that the appropriate financial and risk controls are in place in the organisation.
<b>Communications Committee</b>	This Committee is responsible for the oversight and development of the Communication plan for the organisation. This Committee is chaired by the Communications Director
<b>Appeals Committee</b>	This Committee meets on an as-needed basis depending on whether appeals are heard at National Level.
<b>Complaints &amp; Disciplinary Committee</b>	This Committee meets on an as-needed basis depending on whether there are any complaints heard at National Level.
<b>Rules Committee</b>	This Committee examines the rules and provides clarification on the wording, if required. This committee makes recommendations to the Board on any amendments to the rules where necessary. This Committee is chaired by National Secretary.
<b>Governance Committee</b>	This Committee is responsible for overseeing governance matters on behalf of the Board of Directors and adherence to the Charities Governance Code and the Governance Code for Sport.
<b>Strategic Planning Implementation Committee</b>	This Committee was established to implement the Strategic Development Plan for the organisation.
<b>Standing Orders</b>	All Motions referred to the National Annual General Meeting will be reviewed by the Standing Orders Committee and if found in order, will be placed on the motion paper for discussion





## PRESIDENT'S ADDRESS



**GERRY MCGUINNESS**  
PRESIDENT

Hello Everyone,

I would like to welcome everyone to the 2023 AGM and look forward to an energetic sharing of views and opinions which will help inform and direct our organisation for the next 12 months. As we look back on 2022 I can only thank everybody in Community Games for their hard work in putting together and carrying out a truncated programme last year. A lot was done in a short space of time and without the brilliant volunteers we have at every level it could not have happened. There were challenges as we developed new initiatives but they were met head on and overcome. I particularly welcome the introduction of a cultural weekend which has allowed the most creative of the children in Community Games to be showcased and turned out to be a fantastic weekend and one we hope will grow better and better.

I am proud of how our volunteers have embraced our push for diversity. Courses have been well attended and have been excellent in challenging thinking and getting volunteers to look at things from a different perspective. I am confident that we will be at the forefront of providing a safe space for children who decide to embrace the many activities we provide.

It is once again that diversity and inclusion I want to address this year. Last year I stated we are an organisation for all, and that is something I believe in every fibre of my being when it comes to the children of this country. All are welcome and will be treated equally and with respect.

I also think, however, that we need to be vigilant in ensuring that the people providing our activities are those who will ensure that is what we provide. So perhaps we are not an organisation for all when it comes to adults, at least some adults.

I know that seems a controversial statement, but I will explain. Some time ago, as I am sure some of you are aware, the Irish U15 soccer team

were the subject of vile racist abuse online. Posts celebrating their excellent back to back victories were hijacked by people who claim to be patriots, because the team was of mixed race and wasn't Irish enough for those people.

As the Grandson of a man who fought in the War of Independence I was raised with patriotism in my DNA. I know what those people fought for. I know that they fought for the ideals of the Proclamation. The very same proclamation that these online bullies claim to espouse. The proclamation that states it "declares its resolve to pursue the happiness and prosperity of the whole nation and of all its parts, cherishing all the children of the nation equally". Cherishing all of its children equally. That's what my Grandfather and his compatriots fought for. They fought for the ideal that anyone who considered themselves Irish would be cherished equally. Nowhere does that Proclamation give an entitlement to abuse any child because of a perceived notion of what is Irish enough.

These so called patriots are the people who are not welcome in this organisation.

My Grandfather and others took on an adversary with weapons, not schoolboys with soccer balls. They didn't hide anonymously as these cowards do. These people have no place in this society and they certainly have no place within Community Games. We will continue to respect every child, regardless of who or what they are. We will cherish every child, regardless of who or what they are. That is what you and many thousands more have done for over 50 years and that is what we will continue to do. And we must be vigilant and ensure that every adult we have volunteering in our organisation has that first and foremost in their minds.

I want the message to be clear today. If anyone holds those kind of views and might be thinking of volunteering in Community Games, don't. I want those people to take their racism disguised





as patriotism and go elsewhere, because you are not and you never will be, welcome in Community Games. We have amazing volunteers, they are our strength and we will not allow that strength to be weakened by the toxicity of the type of people whose instant reaction is, not to celebrate the excellence of an Irish team, but to see the colour of a child's skin.

I once again thank you for everything you do, selflessly and quietly each and every day. Without you we would be nothing. Everything I have said applies to no one I have met in this organisation in almost 30 years. So let you and I ensure that we can still say that in another 30 years.

**Gerry McGuinness**

Community Games President



I am delighted to present to you my Chief Executive report summarising what was a busy and sometimes challenging year for Community Games.

As we navigated our way out of Covid-19 we scheduled 75% of our events during 2022. The success of many of these events are testament to the dedication and resilience of our committed Volunteers nationwide.

Like many organisations which were hard hit during the Covid-19 impacted years of 2020 and 2021 we started to see the recovery across the majority of our areas nationwide with increased participation and involvement in the games.

Overall 8,000 Children were eligible to participate at Regional and National Festival level during 2022 which was evident at many of our events with such large attendances.

As you are all aware, the creation of the Regional structure was initiated in 2021 when restrictions were in force to limit the number of attendees at sporting events. It was designed to enable participation at a time when large scale events were not permitted under Covid-19 guidelines.

During 2022 we altered the ORS system to ensure accurate data collection on 1st/2nd/3rd/4th placings at County and we committed late 2022 to review both this data and our attendance data at Regionals to see if the model should be continued or not.

Work has already commenced on this and a full breakdown of the data will be given to the NAC prior to a meeting in October 2023.

I mentioned earlier about the dedication and commitment of our Volunteers, who create the hundreds of opportunities for Children nationwide. At our National events during 2022 approximately 400 Volunteers gave their time to

create memories for those Children attending our events. This is a 200% increase on pre Covid years. Strong relationships have been developed between Volunteer Ireland and the Volunteer Centres nationwide enabling many Volunteers to register with Community Games and experience what we have to offer. It is comforting to see such an explosion in interest in new Volunteers coming forward and I wish to both formally welcome them all to the Organisation and thank everyone for their assistance.

The number of Areas in Community Games did take a considerable hit during the Covid period but I am delighted to report that during 2022, 390 areas affiliated which was a 10% increase on the previous Year. The initial indications are that 2023 has exceeded 400 areas affiliated with another strong increase with many new areas affiliating for the first time.

A special word of thanks must go to the Board of Community Games and its Volunteer Directors.

All of our Directors are involved not only at National level but at Area, County, and Province.

There are many board meetings during the year and most chair Committees on top of this. Having worked with them for the last number of years, I can honestly say I am proud to be working alongside a dedicated and hardworking team. There are times that decisions are taken and sometimes these decisions are not popular but the Board have the interests of both the Organisation and Company in mind and must take these decisions in these best interests with a long term view. One positive out of the Covid period was the extensive communications that members of the Board and myself conducted with Secretaries, Provinces and NAC. These communication channels were vital to the survival of the Organisation and as we focussed on ramping up our event schedule for 2022 we have had not as much of an opportunity as we



would have liked to repeat the same. It is the clear intention that all these communication channels will reopen again after the current season, but most importantly prior to the commencement of the next Season. It is vital that all members of this Organisation have a voice and all those voices must be heard to help the board in their decision making. In doing so we will, together, take the necessary (and sometimes tough) decisions for the Organisation to ensure its success in the years to come.

I am reminded of a comment made querying the relevance of Community Games today. Let me be clear, Community Games is more relevant than ever with the wide offering of events for every child. We are about Participation first and foremost, not competition. We certainly have competition and managed correctly this is healthy, but Participation is and always should be the first priority of every Volunteer.

We have significantly increased participation across the Country, that is not to say there are not Areas or Counties that need support but overall both involvement by Volunteers and Children alike are up year on year. Accurate data collection enables us to drill down into statistics. And, Statistics are what we need – to make informed decisions, not decisions based on past experiences or gut feelings!

Lastly I wish to mention governance. I mentioned the board earlier and their commitment to the Organisation. Governance is the system of processes and rules that directs and controls an organisation, ensuring accountability and transparency in decision-making and operations. The board hold each other and I, as Chief Executive accountable for all decisions. The Organisations members in turn hold us all accountable. I'd like to express my sincere appreciation for the former Company Secretary Shirley Maloney and thank her for her years of service and dedication to ensuring the organisation fully complies with recently introduced Governance Code.

I am delighted that our accounts for 2022 comply with SORP, the most transparent set of guidelines an organisation can prepare its accounts. We are committed to being an open and transparent

Organisation and that all our decisions are taken with integrity.

Governance is not a destination but an ever evolving journey which must be continually re-evaluated and we bench mark ourselves not against the basic sets of principles but the highest standards.

With this in mind I wish to extend my congratulations to Eileen Doherty, Jane Walsh and Tricia Collins on their successful completion of the Level 9 IPA certificate in Governance. This nor brings to 6 people between board and staff that have completed this year long course.

My thanks as ever to our stakeholders Sport Ireland which we have developed a strong relationship with and also to our sponsors Bus Eireann and TFI.

There is one group of people which I wish to thank also and this is the staff at HQ. Community Games is unlike most Organisations I know. It requires a strong knowledge base on the vast programme of events. It requires the need to be extremely flexible and responsive to our members needs and the needs to host large scale events many times a year. Our staff play a significant role in enabling this to happen. All of them are readily contactable by mobile and irrespective if it's a weekend or evening time they always respond.

As Chief Executive, I am proud to not just lead but be a member of that very hard working team that do so much behind the scenes and probably will never be seen. Their commitment to the County Secretaries in assisting them in their roles must be acknowledged and I formally do so here.

I finish with a request, for us all to acknowledge the many positives of this great Organisation, accept change when change is required and most importantly to re-ignite our communication channels so that the board can be best advised by all representatives of our NAC the needs of the Participants, Parents, Volunteers and Organisation alike.

**David Hoysted**  
Chief Executive



With Covid 19 still very much present, we started 2022 with a cautious approach to organising community games events. The Board of Directors came to the decision not to hold any indoor team events in 2022. Instead it was decided to hold all other community games events later in the year in order to focus on and give time to our areas, counties and provinces to affiliate their committees and recruit volunteers.

The Board of Directors continued this year to oversee the implementation of the new Strategic Plan. In order to assist with this The Strategic Plan Implementation Committee was formed during the year and tasked with reporting back on progress to the Board at each meeting.

The work of Governance within the organisation continues, adhering and ensuring compliance to the Governance in Sport Code and Charities Code of Governance which we have signed up to. It is a standing item on the Board agenda with the Governance Committee reporting back to the board at each meeting. It is important that we focus on Governance throughout the organisation not only at National level but also at Provincial, County and Area level.

Our first Secretary and Treasurer Networking Workshop was held in November this year. The aim of this workshop was to provide County secretaries and Treasurers an opportunity to meet each other, the Board of Directors, CEO and staff members and for us to provide relevant information to assist starting up their counties and areas in 2023 and answer any queries they may have. Included on the agenda were presentations on upcoming events for 2023, updates on activities rulebook, Affiliations, Garda vetting, Risk Assessments and Safeguarding Statements, how to access information on the website and how to submit County P&Ls on ORS. At the end of the day a closed workshop session facilitated by our staff was held with the secretaries and treasurers with some questions

posed to them for discussion and their feedback. Their feedback proved very useful in enabling us to provide the supports and assistance they require in the future. We intend holding more networking workshops early in 2023.

A total of 8 Board Meetings were held during 2022. Standing committee meetings and attendance are also listed.

All members of the Board of Directors took part in Governance and Board Training.

Two directors and one staff member completed the Certificate in Professional Governance with the IPA and NUI. This course was facilitated by Sport Ireland.

I continue to attend Sport Ireland Secretary Networking Events and Gov Enhance Programme Webinars to assist our organisation with Governance. I would like to thank Sport Ireland for their support in providing these courses and enabling training and development of our Board and organisation.

#### **I also wish to advise the following:**

All Board members are in current compliance with Company Law and did not receive any beneficial contract during the past year. All Board member details are filed with the CRO and RBO.

An NEAC directorship from Ulster was not filled in 2022.

Staff member numbers are 7 at present

I would like to sincerely thank and acknowledge the help, cooperation and support of my fellow Board of Directors during the past year. I am honoured to be part of this Board who have ensured that Community Games fulfils all of its legal and auditory obligations. I would also like to thank the NAC members for their continued support and advice.



Finally I would like to thank and acknowledge all our staff and especially our CEO David, who continue to provide a service of the highest professional standards and who have worked tirelessly during the past year to meet the needs of our organisation under challenging circumstances.

Community Games is indebted to all our dedicated volunteers at Area, County Provincial and National Level.

We also as always are indebted to Sport Ireland, and Bus Eireann who have continued to support us and we look forward to working closely with our partners in 2023.

Yours in sport

**Shirley Maloney**  
Secretary





**FIONA KELLY SHANNON**  
CHAIR OF TRAINING AND  
DEVELOPMENT COMMITTEE

In 2022 things were almost back to normal and covid-19 was hopefully in the past. The RTD committee met to discuss the future plans for 2022 and how the committee would support the areas and counties for the 2022 year. We were excited to get back into the full swing of things for the year and hoped it would be one of our best years yet.

You will see below a very detailed report on what training, workshops and support was offered to all volunteers.

### **Women in Sport ownit Roadshow workshops**

In April Move2B took to the road, covering 772km and hosted their first ever Move2B Roadshow event in association with Aldi Community Games. Each workshop was facilitated by Órna and Niamh Murray the founders of Move2B. The aim of the workshops was to develop and support coaches, parents and volunteers who work with girls and young women. The sessions included both male and female coaches and the input from both was fantastic. It is great to see male volunteers interested in the topic and increasing their knowledge in the area.

The workshops focused on "Why women in sports matter." This focused on female physiology and the importance of it. The focused on "How to retain girls in sport." This included tips on how to create a practical toolkit for young girls and included how once can talk about the problems that young girls face. Finally, and a very important part of these workshops was the "Pillars of health for coaches, parents and volunteers." Often coaches forget that in order to be an effective coach they must look after themselves and these workshops highlighted the importance of that.

The workshops also broke down the research into useful take-aways. Addressed real life realities of training girls and young women, who may not have the knowledge around their own bodies.

Included breakout discussions so participants could share their experiences and perspectives and feed back to the main group. Finally, they incorporated feedback from participants into the content of the workshop, to develop a culture of shared learning experience.

### **Some feedback from participants at the workshops:**

'I thought the workshops were brilliant and I wish every coach in the country were aware of the findings.'

'Really enjoyed it, sometimes really good to have the obvious pointed out and know we can make small changes!'

'I think that some people underestimate the effect period have on girls; this series of workshops actually brought me back to that time and how awkward it makes young girls feel. Judging by some of the comments in the break out discussions it gave many people that awareness and food for thought.'

### **Safeguarding Training**

As always our aim is to have the child welfare and safety at the centre of the organisation and in 2022 we ran a series of Safeguarding 1, 2 and 3 training that was delivered by our National Children's Officer Donal Gillespie. We aim to increase the amount of training delivered in 2023 and ensure that the safeguarding of our participants is at the centre of the organisation.

### **CARA**

A series of CARA Sport and Disability Inclusion workshops were carried out in the later part of the year to ensure that in Community Games we find a safe space for all and increase participation and awareness among our volunteers. We carried out the workshops online via zoom to help increase attendance for all and also make it more convenient for our volunteers. We had



representatives from multiple areas and counties many of whom wish to help include those with disabilities in Community Games and in their area.

### County Secretary and Treasurer Feedback Day

Towards the end of the year we hosted a feed-back and information day for all the County Secretaries and Treasurers where we discussed the training for 2023 and to help us gain a better understand of the training that they wanted and need to better fulfil their roles. We gained invaluable feedback that we hope to use and implement different strategies for the 2023 year to help better support our volunteers.

### Women in Sport Expanding the Horizon for Young Girls in Sport Panel Event

2022 was ended on a fantastic note when we carried out the ‘Expanding the Horizon for young Girls in Sport’ panel event. We worked in as-sociation with Move2B and had Sarah Quinn and Maeve Gallagher as our guest speakers. We wanted to highlight to all including coaches and teenage girls that we all often have the same struggles and that we’re in it together. We opened the conversation about girls in sport and how to overcome the barriers in sport. Over 120 people attended the webinar and the recording of the webinar is now on our website (CLICK [HERE](#) to view). Following the Panel Event we sent out a survey to gather feedback.

One person said they learned “How important it is for females in sport either elite or just participation to be able to communicate with their coaches, teachers, parents and so on regarding their Menstrual Cycle and how it is part of been a female and there should be. No taboo surrounding it should be spoken about openly and be part of everyday conversations and yes it can be individual and personal to everyone but once the awareness is there that’s half the battle.”

Another person found it a “Very valuable session. Watched it with my 12 year old daughter. Points made about ‘fitting in’ pressure to go to ‘cooler’ events with peers really resonated with both of us. My daughter got a lot of reassurance from the insights shared by Maeve & Sarah.”

As you can see 2022, was a very busy year with a lot accomplished and still more to do in 2023. This job is very much a team effort and I could not do my job without the hard work of the RTD Committee. The support and guidance of the Board of Directors and to our wonderful staff who were there to answer all my questions and help when I needed it. Thank you to all and I look forward to working alongside everyone in 2023.

**Fiona Kelly Shannon**  
Chair RTD Committee

TRAINING + DEVELOPMENT COMMITTEE MEETINGS						
	Pre AGM				Post AGM	
	1 <sup>ST</sup> March	20 <sup>th</sup> March	17 <sup>th</sup> May	29 <sup>th</sup> June	11 <sup>th</sup> Oct	6 <sup>th</sup> Dec
Fiona Shannon	√	√	√	√	√	√
Nicola Lalor	√	√	√	√	√	√
Anthony Leonard	x	X	√	x	√	x
Aisling Joyce	√	√	√	√	√	√
Joan Poland	√	x	√	x	x	√
Ita Harris	x	x	x	x	x	x
Catherine Whelan	√	√	√	√		
Eleanor O'Brien	x	x	√	x		
Richard Fagan			x	x		

## COMMUNICATIONS REPORT



**JANE WALSH**  
COMMUNICATIONS DIRECTOR

2022 seems a long time ago and a lot has happened since our last AGM.

We again held regional athletics finals, this time in Ennis, Sligo, Clones and Enniscorthy and all results and photos were shared on our social media. There was extremely good engagement across all platforms.

During the year a marketing brochure was drafted in house to provide a visual tool when seeking sponsorship, guidelines on the use of whatsapp were drawn up and resources including guides to social media posts and writing press releases were made available to PRO's. Sinead in conjunction with the PR committee drafted a communications policy. Irish Olympian Marcus Lawlor accompanied by Community Games participants Chloe, Cormac and Anna launched our two national finals in Carlow.

There were a number of firsts in 2022, the PR directors portfolio changed to Communications, we held our national athletics finals in 31 degree heat, but one of the most exciting was the introduction of a stand alone arts and culture weekend which was a huge success.

The venue of the Visual theatre and Carlow college and grounds, lent itself to the showcasing of our extremely talented participants. With the addition of the outdoor stage on the front lawn where Jimmy Jest's held court and so many of the children took to the stage again to the delight of the assembled audience. The addition of Corvenieos entertainment's stilt walkers, jugglers and entertainers only enhanced the carnival atmosphere that was fantastic to witness. At our national finals we welcomed ambassadors Maria Cooney (Galway camogie), Dan Morrissey (Limerick hurling) to our team finals in UL and athletes Jesse Osas, Sarah Quinn, Yemi Talibi to our national athletics finals in SETU. All of them were a pleasure to work with and went out of

their way to engage with our participants during the finals.

I would like to thank the PR committee Breda, Michael, Sara, Emily, Mairead, Ger and Peggy for all their contributions Grainne our marketing manager and Sinead for not only keeping the bus between the ditches, but also keeping her running.

This is my last report as a Community Games director and I won't pretend that this is how I wanted it to end, but term limits are a part of good governance.

Community Games is a very different organisation now than it was when I was first elected, but then it's a very different world we're navigating.

I would like to thank my fellow board members, our CEO David and all our fantastic Community Games staff for everything over the years. It's been an adventure!

I'm not retiring, taking up knitting or gardening, although the garden needs work. I am still going to be very involved at area and county levels, but most exciting for me as a massive rugby fan and Munster season ticket holder, I'll be part of the crew getting our newest Community Games event X7's rugby up and running. Something I'm really looking forward to getting stuck into.

Thank you

**Jane Walsh**  
Communications director (outgoing).





## ACTIVITIES REPORT

### ELEANOR O'BRIEN ACTIVITIES DIRECTOR



Activities Committee End of Year Report 2022  
While 2022, once again, started in lockdown, I think everyone can agree there was a sense of excitement for the return of some of our highly missed indoor activities. We were delighted to start to add more back to our programme which had been cut for the last two years.

Again, this year we decided to hold Regional Finals for our athletics track events. It was great to see so many participants given the opportunity to qualify from their county and get the chance to participate again. Once again, we brought our Regional Finals around the country, showcasing many different areas which we had not been to before. We were met with excellent facilities, staff and volunteers from all of these areas. Region 1 was held in John O Sullivan Park, Ennis, Co. Clare. Region 2 was held in the Knocknarea, in ATU, Co. Sligo. Region 3 was held in Clones, Co. Monaghan and lastly, region 4 was held in the Enniscorthy, Co. Wexford.

Following on from these Regionals, we then held our National Finals for our Track and Field events. Once again we were welcomed by the staff at SETU Complex in Carlow for this event. On the hottest day of the year, in the hottest place in the country, there wasn't a bottle of water left in Carlow. It was a very successful event, supporters and participants turned up in their thousands, creating a great atmosphere on the day.

Staying in Carlow, we then turned to our much sought after Culture activities, which had not taken place in person since 2019. The Visual Theatre and St. Patricks College, Carlow, were the venues for a fantastic weekend showcasing the phenomenal talent of young people from across the country. I think we can all agree that we were delighted to see the return of these events, after our hiatus, because our culture events make up such a significant proportion of our events. It was great to see these participants back in action once again!

In September we headed to the University of Limerick where the National Finals for our outdoor team events, marathon, cycling on grass and swimming took place. Again, thousands of participants and supporters turned up, in their team colours, creating a very colourful, vibrant atmosphere. It was great to see so many enthusiastic participants from all over the country come together showcasing their abilities in such a wide variety of events across the day.

In October, we again headed to Navan Adventure Centre in Co. Meath for our Cross Country and Mixed Distance relays final. What started out as a cold morning turned into a fabulous day for all our participants, supporters and volunteers alike.

The following day we headed to Westport Golf Club, Co. Mayo to finish off our 2022 calendar, with Pitch and Putt. With Croagh Patrick as a stunning backdrop, this golf course was a fabulous venue for this event, which was thoroughly enjoyed by everyone who made the trip. A special thanks to the volunteers from Westport Golf Club for their assistance on the lead up and on the day of the event.

2022 was a busy year for all of us, getting back to a fuller timetable, and reintroducing events that we had not seen in a few years. As my first year as Activities Director, it didn't come without its challenges, and I would like to thank all those who supported and assisted me throughout the year, especially Tricia and my committee. All of this would not have been possible without all the hard work of volunteers from across the country who turned up to assist in any way they could. I really appreciate all the help that we received to ensure these events ran as smoothly as they did.

Looking towards 2023, we are excited to announce that we are back to a full programme for the first time since 2019. Again we will be moving across the country to a variety of





venues to host our National Finals. I look forward to meeting you all at these events throughout the year.

Here's to an exciting 2023,

Thanking you,

**Eleanor O'Brien**  
Activities Director

#### ACTIVITIES COMMITTEE MEETINGS

	Pre AGM		Post AGM	
	2 <sup>nd</sup> March	7 <sup>th</sup> April	7 <sup>th</sup> June	12 <sup>th</sup> Sept
James Durkan	√	√	n/a	n/a
Eleanor O'Brien	X	√	√	√
Mary Leydon	X	X	√	√
Tara Reilly	√	√	√	X
Caoimhe O'Dea	√	√	√	√
Fiona Hannon	√	X	√	X
Niall Durkan	√	X	√	X
Michael Maher	√	√	√	√
Jennifer Baker	√	√	√	√
Kevin Brady	X	X	X	n/a
Tricia Collins	√	√	√	√



## AUDIT, RISK + COMPLIANCE REPORT



**FIONA KELLY SHANNON**  
CHAIR OF AUDIT, RISK +  
COMPLIANCE COMMITTEE

The Audit, Risk and Compliance committee have met a few times this year.

We have the relevant committee members with the expertise which is needed to work on the risk register and continue to update it as a working document.

The committee have examined the accounts been presented today to you and represent a true and fair view of the company's position.

Since the last AGM new auditors have been appointed to Community Games.  
RBK Chartered Accountants, Athlone.

Together as a committee we will continue to make sure that the relevant risks of this company are being monitored, updating our risk register with any new risks and making sure that the company's financial accounts are being created with an accurate view of the company.

Thank you

**Fiona Kelly Shannon**  
Chair of Audit, Risk and Compliance Committee





## ANTI DOPING REPORT



**JANE WALSH**  
ANTI DOPING DIRECTOR

Community Games remains committed to fostering a culture of ethics in sport and maintaining a level playing field for all young participants and volunteers. Building upon the collaborative efforts with the Sport Ireland Ethics Department initiated in 2021, we have spent the last year emphasising the four key pillars of fairness, integrity, honesty, and respect. We have worked to instil these values within our young participants, as well as to reinforce them among our legion of volunteers through training sessions with Volunteer Ireland.

Our dedicated web page, accessible at [www.communitygames.ie/anti-doping](http://www.communitygames.ie/anti-doping), serves as a resource to educate and inform stakeholders about the importance of ethical conduct in sports.

As we progress into a new year we will continue to uphold the values of ethics in sport and to cultivate a positive environment that encourages the holistic growth of our participants. Collaborating with the Training and Development Department, we are determined to continue building a foundation of integrity that will inspire the next generation of children to uphold the highest standards of sportsmanship and fair play.

**Jane Walsh**  
Anti-Doping Officer





**EILEEN DOHERTY**  
TREASURER

A year on from Covid-19 lockdowns, 2022 saw increases in the number of affiliated areas across the country, greater participation in events, as Community Games returned to almost a full programme of activities.

I am happy to report that for the third year in succession, the Company has produced a positive set of results. At the end of 2022 the company had Assets of €655,878 and Liabilities of €32,372 which is an increase in Assets and a decrease in Liabilities compared to 2021. The Company is pleased to report an excess of Income over Expenditure of €120,050.

However, there are challenges ahead for our organisation in 2023 and beyond, particularly in terms of income and how we as an organisation can achieve sustainability and mitigate this risk.

The most notable achievement for the Company this year is Charities SORP compliance.

The Charities SORP is a Statement of Recommended Practice that sets out how charities should prepare their annual accounts and report on their finances. The Charities SORP requires a greater level of information and disclosures to provide transparency and accountability. There is a remarkable difference on how the accounts are reported. The key things that SORP reports on is the movement of funds, funds in and out and funds carried forward to spend in future periods. Charities SORP is not currently a legal requirement in Ireland. However, it is a recommended best practice for larger charities with Incomes in excess of €500,000.

We will continue to build on our achievements over the last couple of years, managing our finances and ensuring we always demonstrate good governance.

**Eileen Doherty**  
Treasurer

#### FINANCE COMMITTEE MEETINGS

	Pre AGM		Post AGM	
	1 <sup>st</sup> March	9 <sup>th</sup> June	12 <sup>th</sup> Oct	13 <sup>th</sup> Dec
Eileen Doherty	✓	✓	✓	✓
Laura O'Donoghue	✓	✓	✓	✓
Graham Meakins	✓	✓	✓	Apologies
Aoife Byrne	X	No Apologies	n/a	n/a
Sabrina McConnell	✓	✓	✓	✓
Phyllis Farrell	n/a	n/a	✓	✓



**\*increase of 5% year on year**

In 2023 more than **9,000** children will take part in our National Finals!

Community Games has over **20,000** volunteers

**55%** of our volunteer base is female

## DIGITAL ENGAGEMENT

Over 25,000 visits to our website monthly

Over 130,000 visits to our social media monthly

In the first six months of 2023 we delivered **28 training courses** to over **500** volunteers! 🌟

## 500 volunteers!

**47 Different Activities**  
**240 Separate Events**

## DIGITAL ENGAGEMENT

Over 25,000 visits to our website monthly

Over 130,000 visits to our social media monthly

# TRAINING

In the first six months of 2023 we delivered **28 training courses** to over **500** volunteers! 🌟

## 500 volunteers!



## STANDING ORDER REPORT

We, the undersigned members of the Standing Orders Committee, having met and considered the Agenda, including motions now propose that all matters for discussion be taken for consideration as follows:

**Standing Orders recommend, in consideration of motions, the following procedures be adopted:**

1. That with the exception of the proposer, who will have the right for five minutes and will have the right to reply, no delegate will be permitted to speak more than once on any motion and that each speaker will be restricted to a maximum of three minutes per motion.
2. That after a maximum of fifteen minutes discussion on a motion, the Chairman's duty will be to summarise the feeling of the meeting and a vote will be asked for.
3. That the appointed spokesperson, on behalf of the Board speaks after the floor discussion and before the proposers right to reply.

4. **EMERGENCY MOTIONS**

- a. Any such motions shall not be considered as Emergency Motions if counties had ample time for submission of same by 23<sup>rd</sup> July 2023.
  - b. at all such motions be submitted in writing to the Standing Orders Committee.
  - c. at such motions can be accepted if two-thirds majority of the delegates present and voting agree.
5.
    - a. A delegate from counties submitting recommendations will be given two minutes to speak on each recommendation, before it is forwarded to the appropriate subcommittee for their consideration. The findings of the subcommittees will be presented to the 2<sup>nd</sup> Board of Directors meeting of the year.
    - b. Standing Orders wish to remind delegates that all Motions ...so worded and submitted have been duly considered in accordance with Community Games Memorandum and Articles of Association and the Administration rules.

6. **Keeping these guidelines in mind, Standing Orders has given due consideration to all motions and recommendations submitted and have deemed the following in order:**
1. Motions 1 - 43 incl.
  2. Recommendations. 1 - 22 incl.

**Standing Orders have deemed the following motions and recommendations out of order:**

1. Motions 44 - 46 incl.

Eileen Doherty      Company Secretary

Leo Marron          Standing Orders Committee

Margaret Bolton      Standing Orders Committee

Margaret Culloty      Standing Orders Committee

Mary Durkan          Standing Orders Committee

## MOTIONS

### ADMINISTRATION

01

**ADMINISTRATION** – Amend to Read: That Rule 34 of the Appeals procedure.

The Chairman of the Appeals Committee will inform all parties involved that once the official decision is given, there will be no further comment from anybody involved in Community Games Administration Rulebook 82 the Appeal) of the appeals procedure be amended.

to read:

"The Chairman of the appeals committee will inform the parties involved with the official decision giving reasons for the decision reached. Once issued there will be no further comment from anybody involved in Community Games administration."  
Ennis St. Johns, Clare.

YES

NO

### OLYMPIC HANDBALL

02

**NEW EVENT** – Olympic Handball Boys

That new event boys Olympic Handball Boys be introduced.

Panel: Representative Team of 5, 5 players and 5 substitutes

Age – U13 Over 11.

Same rules as Olympic Handball Association of Ireland.

Clonbroney, Longford

YES

NO

03

**NEW EVENT** – Olympic Handball Girls

That new event boys Olympic Handball Girls be introduced.

Panel: Representative Team of 5, 5 players and 5 substitutes

Age – U13 Over 11.

Same rules as Olympic Handball Association of Ireland.

Clonbroney. Longford.

YES

NO

### MARATHON

04

**DELETE EVENT** – Marathon

U16 Representative Event - Boys/ Panel of 4 Boys -Distance 7k

Board of Directors.

YES

NO

05

**NEW EVENT** – Marathon:

Marathon U16 Representative Event - Boys/ Panel of 4 Boys - Distance 5k

Board of Directors.

YES

NO

06

**DELETE EVENT** – Marathon

U16 Representative Event - Girls/ Panel of 4 Girls -Distance 7k

Board of Directors.

YES

NO

07

**NEW EVENT** – Marathon

Marathon U16 Representative Event - Girls/ Panel of 4 Girls - Distance 5k

Board of Directors.

YES

NO

## ATHLETICS

08

### NEW EVENT – U-14 Girls 200M

Panel- Individual Track Girls

Age Girls Under 14/Over 12 200M

Ballaghaderreen. Roscommon, Lakeside. Wicklow

YES

NO

09

### NEW EVENT – U-14 Boys 200M

Panel - Individual Track Boys

Age Boys Under 14 / Over 12

Ballaghaderreen. Roscommon, Lakeside, Wicklow

YES

NO

## HANDWRITING

10

### NEW EVENT – Handwriting: - Girls U14 Handwriting

Age - U14 Over 12

Oldcastle, Meath, Killeely Dromkeen Pallasgreen. Limerick

YES

NO

11

### NEW EVENT – Handwriting: - Boys U14 Handwriting

Age - U14 Over 12

Oldcastle, Meath, Killeely Dromkeen Pallasgreen. Limerick

YES

NO

## PITCH AND PUTT

12

### NEW EVENT – Pitch & Putt Boys

Panel:: 3 Panel members 2 to score and 1 sub

Age: U16, Over 10

We propose that a Boys U-16 Pitch & Putt team be included in the National Programme of Events. Playing rules of Pitch and Putt Union of Ireland apply.

Rosses Point, Sligo.

YES

NO

13

### NEW EVENT – Pitch & Putt Girls

Panel: 3 Panel members 2 to score and 1 sub

Age: U16, Over 10

We propose that a Girls U-16 Pitch & Putt team be included in the National Programme of Events. Playing rules of Pitch and Putt Union of Ireland apply.

Rosses Point, Sligo.

YES

NO

## FUTSAL

14

### NEW RULE – Futsal Boys U-13

The playing rules of FIFA will apply except where amended by Community Games. Geevagh, Sligo.

YES

NO

15

### NEW RULE – Futsal Girls U-13

The playing rules of FIFA will apply except where amended by Community Games. Geevagh, Sligo.

YES

NO



16

**NEW RULE – Futsal Boys U-15**

The playing rules of FIFA will apply except where amended by Community Games.  
Geevagh, Sligo.

YES

NO

17

**NEW RULE – Futsal Girls U-15**

The playing rules of FIFA will apply except where amended by Community Games.  
Geevagh, Sligo.

YES

NO

**SPIKEBALL AND VOLLEYBALL**

18

**DELETE – Spikeball Boys U11 Event**

That the Boys U11 Spikeball event be deleted from the  
National Programme of Activities .  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

19

**NEW EVENT – Volleyball**

4V4 Volleyball U14 Boys

Panel of 6 players, 4 players on court and 2 substitutes  
That Volleyball Boys U14 - O12, 4V4 be added to the  
National Programme of events  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

20

**DELETE – Spikeball: Girls U11 Event**

That the Girls U11 Spikeball event be deleted from the  
National Programme of Activities.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

21

**NEW EVENT – Volleyball**

4V4 Volleyball U14 Girls

Panel of 6 players, 4 players on court and 2 substitutes  
That Volleyball Girls U14 - O12 4V4 be added to the  
National Programme of events  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

**TALENT**

22

**DELETE – Solo Dance Modern & Disco U12, Over 6**

That Solo Dance Modern & Disco U12 be removed from the  
National Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

23

**NEW EVENT - Solo Dance Modern & Disco U13**

That Solo Dance Modern & Disco U13 -O6 be added to the  
National Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

24

**DELETE – Solo Music U12**

That Solo Music U12 be removed from the National Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

25

**NEW EVENT – Solo Music U13**

That Solo Music U13 -O6 be added to the National Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

26

**DELETE: – Solo Recitation U12**

That Solo Recitation U12 be removed from the National Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

27

**NEW EVENT – Solo Recitation U13**

That Solo Recitation U13 -O6 be added to the National Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

28

**DELETE – Solo Singing U12**

That Solo Singing U12 be removed from the National Programme of Events.  
Kilteely Dromkeen Pallasgreen.

YES

NO

29

**NEW EVENT – Solo Singing U13**

That Solo Singing U13 -O6 be added to the National Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

30

**DELETE – Group Dance Modern & Disco U12**

That Group Dance Modern & Disco U12 be removed from the National  
Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

31

**NEW EVENT – Group Dance Modern & Disco U13**

That Group Dance Modern & Disco U13 -O6 be added to the National  
Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

32

**DELETE – Group Dance Irish & Contemporary U12**

That Group Dance Irish & Contemporary U12 be removed from the National  
Programme of Events.  
Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

33

**NEW EVENT – Group Dance Irish & Contemporary U13**

That Group Dance Irish & Contemporary U13 -O6 be added to the  
National Programme of Events.  
Kilteely Dromkeen Pallasgreen

YES

NO



**DELETE – Group Drama & Comedy Sketch U12**

That Group Drama & Comedy Sketch U12 be removed from the National Programme of Events.

Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

**NEW EVENT – Group Drama & Comedy Sketch U13**

That Group Drama & Comedy Sketch U13 -O6 be added to the National Programme of Events.

Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

**DELETE – Group Music U12**

That Group Music U12 be removed from the National Programme of Events.

Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

**NEW EVENT – Group Music U13**

That Group Music U13 -O6 be added to the National Programme of Events.

Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

**DELETE – Group Singing U12**

That Group Singing U12 be removed from the National Programme of Events.

Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

**NEW EVENT – Group Singing U13**

That Group Singing U13 -O6 be added to the National Programme of Events.

Kilteely Dromkeen Pallasgreen. Limerick

YES

NO

**BASKETBALL****DELETE – Boys Basketball U16**

That Boys Basketball U16 be removed from the National programme of events.

St Senans. Limerick

YES

NO

**NEW EVENT – Basketball**

That Basketball U15- O13 Boys be added to the National Programme of Events.

Panel numbers + rules same as U16 Basketball, only change is the age

St Senans. Limerick

YES

NO

**DELETE – Girls Basketball U16**

That Girls Basketball U16 be removed from the National programme of events

St Senans. Limerick

YES

NO

**NEW EVENT – Basketball**

That Basketball U15- O13 Girls be added to the National Programme of Events.

Panel numbers + rules same as U16 Basketball, only change is the age

St Senans. Limerick.

YES

NO





## RECOMMENDATIONS

01

That the National Finals are held over 3 weekends as before to less the financial burden of travel and accommodation on parents.

Clontead-Kinsale Cork.

02

That the National Indoor events are held in May as before including art and cultural events.

Clontead-Kinsale Cork.

03

That Athletics Provincial finals rotate among the counties of the Province.

Clontead-Kinsale Cork.

04

That the regional athletics be held at least 2 weeks prior to National finals

Duagh Lyre Kerry.

05

We recommend that the Community Games Programme of Events for National Finals reverts to a 2 weekend programme.

St. Fechains Sligo.

06

A review of the ORS system be put in place in order to give greater support to area and county secretaries to allow easier validation of entries and in generating reports.

St. Fechains Sligo.

07

That all provincial team competitions could be completed by first weekend of July to accommodate areas/ counties that have children unavailable due to holidays.

Lakeside Wicklow.

08

To reinstate the under 8 boy and Under 8 girls swimming events.

Annagh/ Drumlane, Cavan

09

That the current system of communication with National Community Games be replaced with a more sufficient system.

Erne Valley, Cavan

10

That guidance on dealing with appeals, including roles of each person involved , be issued to all secretaries.

Erne Valley, Cavan

11

That a full discussion is had in relation to the future of Regional Athletics events, with feedback sought from all areas/counties.

Annagh/ Drumlane, Cavan.

12

Chess/Draughts to be played at Provincial and National level before end of June each year. These events are generally schools based and its extremely difficult to keep the teams together and train during the summer months.

Ashbourne, Meath.

13

We recommend that the Community Games Programme of Events for National Finals reverts to a 2 week-endprogramme.

St.Fechins, Sligo

14

A review of the ORS system be put in place in order to give greater support to area and county secretaries to allow easier validation of entries and in generating reports.

St.Fechins Sligo.

15

That all referees and officials in team games are neutral and not affiliated or involved in the areas or counties involved in any match at provincial or national level.

Ennis St. Johns Clare.

16

That the Regional finals put in place for the Covid pandemic restrictions are abolished. The pre pandemic process for the progression from area to national finals needs to return. Due to the added cost to participants and families and the fairness of participation nationally by all counties Munster finals should be abolished.

Ennis St. Johns Clare.

17

Participants representing their County should not be charged multiple entry fees when they qualify for County, Munster and National events.

Ennis St. Johns Clare.

18

For Track events we request that the provincial competition such as the Track Munster finals not be returned for 2024. Furthermore, that the Track and Field events be returned to pre covid times, such as 1st place winner only goes to National final events.  
Ennis St. Johns Clare.

19

National competition to be the same as pre covid times, 4 children to get through out of heats, 4 out of semi-finals.  
Ennis St. Johns Clare.

20

That the format for Athletics qualification forward from County events reverts to direct qualifying to National without regional qualifiers in order to have representation of all counties at National event.  
BallybrownClarina. Limerick.

21

That the Community Games calendar revert back to the pre-Covid programme with indoor events taking place over the winter months.  
Ballybrown Clarina Limerick.

22

Table-Tennis Rules.  
That Rule No. 6 of Table Tennis Rules which states that Doubles will consist of any 2 players from the entire panel of 5 be strictly adhered to.  
Drumcliffe, Sligo.

## OUT OF ORDER MOTIONS

That U10 boys over 8 Panel of 6 boys 100x4relay could be added to program  
That U10 boys over 8 Panel of 6 girls 100x4 relay could be added to program.  
Westside, Wicklow

### **NEW RULE - Pitch & Putt U-16 Boys**

We propose that the panel for Boys U-16 Pitch & Putt consist of 3 players with 2 scores to count.  
Rosses Point, Sligo.

### **NEW RULE - Pitch & Putt U-16 Girls**

We propose that the panel for Girls U-16 Pitch & Putt consist of 3 players with 2 scores to count.  
Rosses Point, Sligo.





# **COMMUNITY GAMES**

(A company limited by guarantee and not having a share capital)

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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## REFERENCE AND ADMINISTRATIVE DETAILS

### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>Directors</b>	Jane Walsh Eileen Doherty Gerard McGuinness Shirley Maloney Fiona Kelly Shannon Peter Gillespie Phyllis Farrell Eleanor O'Brien Micheal Maher (appointed 8 August 2022) Joe Fox (resigned 8 August 2022) Michael Sheahan (resigned 8 August 2022) Catherine Whelan (resigned 8 August 2022) James Durkan (resigned 8 August 2022) Kevin Brady (resigned 8 August 2022) Emily Wallace (resigned 8 August 2022) Aoife Byrne (resigned 8 August 2022)
<b>Company registered number</b>	99332
<b>Charity registered number</b>	7586
<b>Registered office</b>	20 Inish Carraig House Golden Island Athlone Co. Westmeath
<b>Company secretary</b>	Shirley Maloney
<b>Chief executive officer</b>	David Hoysted
<b>Independent auditors</b>	RBK Business Advisers Chartered Accountants & Statutory Audit Firm RBK House Irishtown Athlone Co. Westmeath
<b>Bankers</b>	Allied Irish Bank 1 Custume Place Athlone Co. Westmeath

## REFERENCE AND ADMINISTRATIVE DETAILS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### **Solicitors**

McCann Fitzgerald LLP  
Riverside One  
Sir John Rogerson's Quay  
Dublin Docklands  
Dublin 2

Cormac O'Ceallaigh & Company  
388 North Circular Road  
Phibsborough  
Dublin

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors present their annual report together with the audited financial statements of Community Games for the year ended 31 December 2022.

The annual report serves the purposes of a directors' report under company law. The Directors confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 November 2019).

### Reference and Administrative Details

The organisation is a charitable company with a registered office at 20 Inish Carraig house, Golden Island, Athlone, County Westmeath, N37KH56. The Charity trades under the name Community Games. The company's registered number is 99332.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 7586 and is registered with the Charities Regulatory Authority. The charity has a total of 9 trustees.

### Principal Activities and Objectives

The charity has 9 trustees who meet a minimum of 8 times a year and are responsible for the strategic direction of the charity. The charity is run on a day to day basis by the Chief Executive Officer who is responsible for ensuring that the charity meets its long and short term aims and the day to day operations run smoothly.

The charity's objects and principal activities are to:

The main objects for which Community Games is established are to encourage and foster a community spirit, and a love of sport and culture amongst members of the Community, and, in particular amongst young people (hereinafter called the "primary objects") insofar as this may be done by a body or persons established for charitable purposes and not otherwise provided that Community Games shall not support with its funds or endeavour to impose on or procure to be observed by its members or others any regulation or restriction which if an object of the company would make it a Trade Union and Community Games is established to do all or any of the following things for the purpose of attaining, and so far as they are consistent with, the primary objects:

- a. To run sporting and cultural events and competitions.
- b. To arrange, organise and provide training and coaching for young people in such sports and cultural activities as are in accord with the primary objects.
- c. To assist with and support such community activities and projects as are in accordance with local needs and the primary objects.

The main area of the company's charitable activity are:

- Other purpose that is of benefit to the community
- Advancement of community welfare including the relief of those in need by reason of youth, age, ill-health, or disability
- Advancement of community development, including rural or urban regeneration
- Advancement of the arts, culture, heritage or sciences
- Integration of those who are disadvantaged, and the promotion of their full participation in society.



## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Business Review and Financial Results

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a very positive financial outcome for the period. The surplus for the financial year amounted to €120,050 (2021: €125,494). The company also receives a number of grants from Sports Ireland. Grants of €487,000 (2021: €459,000) were received from Sports Ireland during the year.

At the end of the year the company had assets of €655,878 (2021: €584,665) and liabilities of €32,372 (2021: €81,209). The net funds of the company have increased by €120,050 (2021: €125,494) and the directors are satisfied with the level of retained reserves at the year end.

Of the net funds at 31 December 2022 of €120,376 (2021: €NIL) of this is attributable to restricted funds.

#### Reserves policy

The charity has a policy of retaining between a minimum of 3 and a maximum of 6 months' average working capital of the Company to a designated account in order to maintain core operating activities in the event of unforeseen circumstances.

Aside from retaining a prudent amount in designated reserves each year most of the charity's funds will be spent in the short term.

Based on this, there is a deficit between the required funds and the actual funds. The Charity are taking the following actions to address this deficit:

- Prudent Financial management on day to day costs
- Review of our existing event pricing structure.
- Review of our existing core affiliation fees / core costs to the organisation across all units (Ex Area/County / Province).
- Position the Organisation to be an attractive commercial opportunity to Sponsors

The total reserves at year end are €623,506 (2021: €503,456).

#### Achievements and Performance

In 2022, Community Games achieved significant milestones despite the challenges posed by the fall out of the COVID-19 pandemic. While some events such as indoor team events, group drama events, and gymnastics were not possible due to continued restrictions at the start of the year, Community Games was still able to make remarkable progress and increase participation.

One notable achievement was the growth of Community Games, with the number of participating areas surpassing 411 in 2022. This marked a substantial increase from the previous year, indicating a strong recovery from the slump caused by COVID-19. The growth in the number of areas highlighted the important role Community Games played in providing opportunities for children to participate in sports and other activities as a means to connect socially and stay healthy.

Over the course of three weekends, more than 8,000 children took part in a multitude of national finals. This showcases the widespread engagement and enthusiasm among children for Community Games. Several ambassadors showed their support for Community Games throughout our national finals.

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

Regional finals played a crucial role in the success of Community Games in 2022. These events not only provided additional opportunities for children to participate as the first 4 in each event progressed to National Finals, but it also helped expand the Community Game's footprint across the four corners of Ireland.

Two members of the board and a staff member obtained a Level 9 governance certificate from the IPA (Institute of Public Administration). This certification demonstrates their expertise and competence in governance, ensuring effective management and decision-making within the Company.

Training collaboration with Volunteer Ireland and Sport Ireland Coaching also proved to be a great success for Community Games. Through these new partnerships, four newly qualified coaching children coaches emerged, representing Community Games and equipped to train volunteers in best practice. These initiatives aimed to enhance the quality and professionalism of the coaching provided to young participants, ensuring their development and safety.

Community Games launched a new strategic plan for the period 2022-2024, which placed a heightened emphasis on fostering an inclusive environment for all participants, staff, and volunteers. It also placed significant focus on improved communication, governance and transparency.

As part of this commitment, Community Games provided training programmes to enhance diversity and inclusion awareness among its workforce. Staff and volunteers received training in inclusion and LGBTQ+ awareness, equipping them with the knowledge and tools to create a supportive and accepting atmosphere for individuals of diverse sexual orientations and gender identities.

Community Games also prioritised disability awareness training and signed up to the CARA Disability charter. The aim was to ensure that participants, employees and volunteers with disabilities are fully included and accommodated within all programmes in the organisation.

Community Games was successful in securing funds from Sport Ireland under a number of funding opportunities: Dormant Accounts, Return to Sport, Women in Sport and Core grant and continued to satisfy all our funders terms and conditions with successful programmes in this regard.

### **Structure, Governance and Management**

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

The charity was established under a Memorandum of Association/Constitution which established the objects and powers of the charitable company and is governed under its Articles of Association/ Constitution and managed by a Board of Trustees.

#### **Future Developments**

- Online Registration System improvements/developments
- Volunteer Registration System improvements/developments
- Training & Development
- IT Development / Innovation
- Volunteer Management development

The Trustees are not expecting to make any significant changes in the nature of the business in the near future.

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### **Principal Risks and Uncertainties**

The Trustees have identified that the key risks and uncertainties the charity faces relate to the risk of a decrease in the amount of sponsorship and the potential increase in compliance requirements in accordance with company, health and safety and other legislation.

The charity mitigates these risks as follows:

- The charity continually monitors the level of activity, prepares and monitors its budgets, targets and projections. The charity has a policy of maintaining significant cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities; and
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis.

#### *Operational*

internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects and the requirements for budgets covering all activities. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre by ensuring all accreditation is up to date.

#### *Reputational risk*

In common with many charities, the company's principal risk is reputational damage. Reputation damage could be caused by an event either within or outside the company's control. In order to mitigate this risk the charity continues to adopt best practices.

#### **Accounting Records**

The measures taken by the directors to ensure compliance with the requirements of Companies Act 2014 regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the finance function. The books of account of the charitable company are maintained at 20 Inish Carraig House, Golden Island, Athlone, Co. Westmeath.

#### **Events Since The Year End**

There have been no important events since the year end that have had a material effect on the operation and finances of Community Games.

#### **Taxation Exemption**

The charitable company surplus is exempt from taxation owing to its charitable status.

#### **Political Donations**

There were no political contributions which require disclosure under the Electoral Act, 1997.



## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Disclosure of information to auditor

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

So far as that Director is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and

That Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

#### Auditor

RBK Business Advisers, Chartered Accountants and Statutory Audit Firm were appointed during the year and have indicated their willingness to continue in office in accordance with the provisions of Section 383 (2) of the Companies Act 2014. The directors will propose a motion re-appointing the auditor at the AGM.

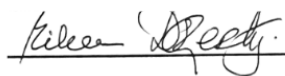
Approved by order of the members of the board of Directors and signed on their behalf by:



**Gerard McGuinness**

Director

Date: 8th July 2023



**Eileen Doherty**

Director

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

### FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors are responsible for preparing the Directors' 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 accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "SORP" "Accounting and Reporting by Charities" effective 1 November 2019.

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 charitable company as to the financial year end and of the surplus or deficit of the charity for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the Directors 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 Company will continue in business.

The Directors are responsible for ensuring that the charitable company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charitable company, enable at any time the assets, liabilities, financial position and surplus or deficit of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Directors and signed on its behalf by:



**Gerard McGuinness**

Director

Date: 8th July 2023



**Eileen Doherty**

Director

# INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY GAMES

## Opinion

We have audited the of Community Games (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities incorporating the Income and Expenditure account, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. 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' as modified by the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 November 2019.

In our opinion the :

- give a true and fair view of the state of the assets, liabilities and financial position of the charitable company as at 31 December 2022 and of its surplus for the year 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; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

## 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, 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 the Directors' 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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



## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY GAMES (CONTINUED)

### Other information

The other information comprises the information included in the Annual report other than the and our Auditors' report thereon. The Directors are responsible for the other information contained within the Annual report. 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 required to determine whether this gives rise to a material misstatement in the themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we required to report that fact.

We have nothing to report in this regard.

### Opinion on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Directors' report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2014 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

### Responsibilities of Directors

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 for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY GAMES (CONTINUED)

### **Auditors' responsibilities for the audit of the financial statements**

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

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY GAMES (CONTINUED)

### Use of our report

This report is made solely to the charitable 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 charitable company's members 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Michelle O'Donoghue (Senior statutory auditor)**

for and on behalf of

**RBK Business Advisers**

Chartered Accountants & Statutory Audit Firm

RBK House

Irishtown

Athlone

Co. Westmeath

Date: 8th July 2023



## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
<b>Income from:</b>					
Donations	4	152,000	477,500	629,500	597,500
Charitable activities	5	-	203,173	203,173	118,717
Other interest receivable		-	-	-	3
<b>Total income</b>		<b>152,000</b>	<b>680,673</b>	<b>832,673</b>	<b>716,220</b>
<b>Expenditure on:</b>					
Charitable activities	6	46,104	666,519	712,623	590,726
<b>Total expenditure</b>		<b>46,104</b>	<b>666,519</b>	<b>712,623</b>	<b>590,726</b>
<b>Net movement in funds</b>		<b>105,896</b>	<b>14,154</b>	<b>120,050</b>	<b>125,494</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	503,456	503,456	377,962
Net movement in funds		105,896	14,154	120,050	125,494
<b>Total funds carried forward</b>		<b>105,896</b>	<b>517,610</b>	<b>623,506</b>	<b>503,456</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

## BALANCE SHEET

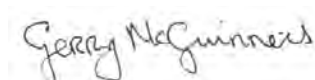
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 €	2021 €
<b>Fixed assets</b>			
Tangible assets	11	314,966	322,126
		<u>314,966</u>	<u>322,126</u>
<b>Current assets</b>			
Debtors	12	13,586	19,439
Cash at bank and in hand		327,326	243,100
		<u>340,912</u>	<u>262,539</u>
Creditors: amounts falling due within one year	13	(32,372)	(81,209)
<b>Net current assets</b>		<u>308,540</u>	<u>181,330</u>
<b>Total net assets</b>		<u><u>623,506</u></u>	<u><u>503,456</u></u>
<b>Charity funds</b>			
Restricted funds	14	120,376	-
Unrestricted funds	14	503,130	503,456
<b>Total funds</b>		<u><u>623,506</u></u>	<u><u>503,456</u></u>

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



**Gerard McGuinness**

Director

Date: 8th July 2023



**Eileen Doherty**

Director

The notes on pages 16 to 30 form part of these financial statements.

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	17	<b>92,657</b>	87,486
<b>Cash flows from investing activities</b>			
Proceeds from the sale of tangible fixed assets		-	13,500
Purchase of tangible fixed assets		<b>(8,431)</b>	(19,843)
<b>Net cash used in investing activities</b>		<b>(8,431)</b>	<b>(6,343)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>84,226</b>	<b>81,143</b>
Cash and cash equivalents at the beginning of the year		<b>243,100</b>	161,957
<b>Cash and cash equivalents at the end of the year</b>	18	<b>327,326</b>	243,100

The notes on pages 16 to 30 form part of these financial statements



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2022

### 1. General information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cashflows and the related notes incorporating significant accounting policies constitute the individual financial statements of Community Games for the financial year ended 31 December 2022.

This is the first set of financial statements prepared by Community Games in accordance with accounting standards issued by the FRC including FRS102, the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) as modified by SORP accounting and reporting by Charities effective 1 November 2019. Previously the company applied FRS102 but did not apply SORP. As a result of the adoption of FRS102 Charities SORP in the current period a change in accounting policy was required to ensure compliance.

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the Directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

Community Games is a Company Limited by guarantee and is a public benefit entity incorporated in the Republic of Ireland with a registered office at 20 Inish Carraig House, Golden Island, Athlone, Co. Westmeath and its company registration number is 99332.

The nature of the company's operations and its principal activities are set out in the Directors report.

#### Currency

The financial statements have been presented in Euro which is also the functional currency of the charitable company.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council FRS 102 as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 November 2019 and the Companies Act 2014.

#### Going Concern

The financial statements have been prepared on the going concern basis which assumes that the Charity will continue in operational existence for the foreseeable future.

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the Charity's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Charity was unable to continue as a going concern.

## **2. Accounting policies (continued)**

### **2.2 Income**

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. All income derives from activities in the Republic of Ireland.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

### **2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### **2.4 Interest receivable**

Interest received on the Charity's investments are recorded as income in the year in which they are earned under the effective interest rate method.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

## 2. Accounting policies (continued)

### 2.5 Currency

#### **Functional and presentation currency**

Items included in the financial statements of the Charity are measured using the currency of the primary economic environment in which the Charity operates ("the functional currency"). The financial statements are presented in Euro, which is the Charity's functional and presentation currency and is denoted by the symbol "€".

#### **Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of Financial Activities within 'costs of charitable activities'. All other foreign exchange gains and losses are presented in the Statement of Financial Activities within 'expenditure on charitable activities'.

### 2.6 Employee benefits

The Charity provides a range of benefits to employees, including paid holiday arrangements.

#### **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.

### 2.7 Taxation

No charge to current or deferred taxation arises as the Charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 7586 refers.

### 2.8 Tangible fixed assets and depreciation

#### **Cost**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

Freehold premises are stated at cost less accumulated depreciation and accumulated impairment losses.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

## 2. Accounting policies (continued)

### 2.8 Tangible fixed assets and depreciation (continued)

#### Depreciation

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Freehold property	- 2.5% reducing balance
Equipment	- 20% reducing balance
Computer equipment	- 20% reducing balance

The Charity's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining useful economic life and residual value.

Fully depreciated property, plant and equipment are retained in the cost of property, plant and equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the the Statement of Financial Activities.

### 2.9 Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash - generating unit to which the asset belongs. The cash - generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or group of assets.

### 2.10 Trade and other debtors

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate.

Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.



## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

## 2. Accounting policies (continued)

### 2.11 Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

### 2.12 Trade and other creditors

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### 2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

### 2.14 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

### 2.15 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities incorporating income and expenditure account over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities incorporating income and expenditure account as the related expenditure is incurred.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

## 2. Accounting policies (continued)

### 2.16 Fund accounting

Restricted Funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the Charity.

Unrestricted Funds includes general funds and designated funds and it represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

## 3. Critical accounting estimates and areas of judgement

In the application of the Charity's accounting policies, which are described above, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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

### Fixed assets

Long-lived assets, consisting primarily of property, represent a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The Directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €314,966 (2021: €322,126).

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 4. Income from donations

	<b>Restricted funds 2022 €</b>	<b>Unrestricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<i>Total funds 2021 €</i>
Sports Ireland Funding (See Appendix)	152,000	335,000	<b>487,000</b>	459,000
Sponsorship	-	132,500	<b>132,500</b>	138,500
Funding / Grants	-	10,000	<b>10,000</b>	-
<b>Total 2022</b>	<u>152,000</u>	<u>477,500</u>	<u><b>629,500</b></u>	<u>597,500</u>

#### 5. Income from charitable activities

	<b>Unrestricted funds 2022 €</b>	<b>Total funds 2022 €</b>	<i>Total funds 2021 €</i>
Affiliation fees	41,000	<b>41,000</b>	39,140
National Festival	159,185	<b>159,185</b>	76,869
VAT Scheme	1,297	<b>1,297</b>	1,409
Training	1,691	<b>1,691</b>	1,299
<b>Total 2022</b>	<u>203,173</u>	<u><b>203,173</b></u>	<u>118,717</u>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 6. Expenditure on charitable activities

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €	Total funds 2021 €
Wages and salaries	23,966	260,313	<b>284,279</b>	253,414
PAYE/PRSI	2,756	25,865	<b>28,621</b>	24,206
Training & development	-	3,889	<b>3,889</b>	1,920
Printing & design	1,390	1,871	<b>3,261</b>	6,239
Telephone & broadband	-	6,134	<b>6,134</b>	7,254
Insurance	-	22,775	<b>22,775</b>	26,626
General office expenses	-	25,386	<b>25,386</b>	10,349
Office & committee expenses	-	22,229	<b>22,229</b>	7,759
Legal costs	-	198	<b>198</b>	4,638
Professional fees	-	51,561	<b>51,561</b>	52,561
Auditors costs	-	10,455	<b>10,455</b>	644
AGM/EGM	-	5,968	<b>5,968</b>	1,504
National Festival	1,500	166,233	<b>167,733</b>	127,880
Provincial grants & medals	-	4,500	<b>4,500</b>	2,928
Virtual - Events	-	-	-	4,195
Women in Sport	7,374	-	<b>7,374</b>	4,029
Dormant funding	6,526	-	<b>6,526</b>	-
Bank charges	-	610	<b>610</b>	653
Software & IT costs	1,092	32,402	<b>33,494</b>	27,823
Depreciation	-	15,591	<b>15,591</b>	17,377
Bad debts	-	(32)	<b>(32)</b>	-
PR & marketing	1,500	8,529	<b>10,029</b>	4,659
Membership & subscriptions	-	2,042	<b>2,042</b>	1,912
Profit/Loss on Disposal of Asset	-	-	-	2,156
<b>Total 2022</b>	<b>46,104</b>	<b>666,519</b>	<b>712,623</b>	<b>590,726</b>



## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 7. Net surplus

This is stated after charging/(crediting):

	2022 €	2021 €
Depreciation of tangible fixed assets	15,591	17,377
(Gain)/loss on disposal of tangible fixed assets	-	2,156
	<u>15,591</u>	<u>19,533</u>

#### 8. Auditors' remuneration

	2022 €	2021 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts - audit services only	9,225	7,094

#### 9. Staff costs

	2022 €	2021 €
Wages and salaries	284,279	253,414
Social insurance costs	28,621	24,206
	<u>312,900</u>	<u>277,620</u>

The average number of persons employed by the Company during the year was as follows:

	2022 No.	2021 No.
Finance & Admin	8	6

The company paid benefits/salaries of between €70,000 and €80,000 for one individual employee. The company did not make pension contributions on behalf of any employee during the year.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 10. Directors' remuneration

During the year, no Directors received any remuneration or other benefits (2021 - €NIL).

During the year ended 31 December 2022, no Director expenses have been incurred (2021 - €NIL).

#### 11. Tangible fixed assets

	Freehold property €	Equipment €	Computer equipment €	Total €
<b>Cost or valuation</b>				
At 1 January 2022	339,130	118,924	44,518	502,572
Additions	-	3,892	4,539	8,431
At 31 December 2022	339,130	122,816	49,057	511,003
<b>Depreciation</b>				
At 1 January 2022	56,236	93,815	30,395	180,446
Charge for the year	7,072	5,342	3,177	15,591
At 31 December 2022	63,308	99,157	33,572	196,037
<b>Net book value</b>				
At 31 December 2022	275,822	23,659	15,485	314,966
At 31 December 2021	282,894	25,109	14,123	322,126

#### 12. Debtors

	2022 €	2021 €
<b>Due within one year</b>		
Trade debtors	10,000	148
Prepayments	3,586	19,291
	13,586	19,439

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 13. Creditors: Amounts falling due within one year

	2022 €	2021 €
Trade creditors	1,031	53,363
Other taxation and social security	8,709	7,428
Other creditors	2,344	330
Accruals	20,288	20,088
	<u>32,372</u>	<u>81,209</u>

#### 14. Statement of funds

##### Statement of funds - current year

	Balance at 1 January 2022 €	Income €	Expenditure €	Balance at 31 December 2022 €
<b>Unrestricted funds</b>				
Revenue reserves	<u>503,456</u>	<u>680,673</u>	<u>(680,999)</u>	<u>503,130</u>
<b>Restricted funds</b>				
Restricted Funds	<u>-</u>	<u>152,000</u>	<u>(31,624)</u>	<u>120,376</u>
<b>Total of funds</b>	<u>503,456</u>	<u>832,673</u>	<u>(712,623)</u>	<u>623,506</u>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 14. Statement of funds (continued)

##### Statement of funds - prior year

	<i>Balance at 1 January 2021 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2021 €</i>
<b>Unrestricted funds</b>				
Revenue reserves	590,180	642,160	(728,884)	503,456

#### 15. Summary of funds

##### Summary of funds - current year

	<b>Balance at 1 January 2022 €</b>	<b>Income €</b>	<b>Expenditure €</b>	<b>Balance at 31 December 2022 €</b>
General funds	503,456	680,673	(680,999)	503,130
Restricted funds	-	152,000	(31,624)	120,376
	<b>503,456</b>	<b>832,673</b>	<b>(712,623)</b>	<b>623,506</b>

##### Summary of funds - prior year

	<i>Balance at 1 January 2021 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2021 €</i>
General funds	590,180	642,160	(728,884)	503,456



## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 16. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Restricted funds 2022 €	Unrestricted funds 2022 €	Total funds 2022 €
Tangible fixed assets	98,901	216,065	314,966
Current assets	21,475	319,437	340,912
Creditors due within one year	-	(32,372)	(32,372)
<b>Total</b>	<b>120,376</b>	<b>503,130</b>	<b>623,506</b>

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2021 €	Total funds 2021 €
Tangible fixed assets	322,126	322,126
Current assets	262,539	262,539
Creditors due within one year	(81,209)	(81,209)
<b>Total</b>	<b>503,456</b>	<b>503,456</b>

#### 17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 €	2021 €
Net income for the year (as per Statement of Financial Activities)	120,050	125,494
<b>Adjustments for:</b>		
Depreciation charges	15,591	17,377
Loss on the sale of fixed assets	-	2,156
Decrease/(increase) in debtors	5,852	(15,059)
Decrease in creditors	(48,836)	(4,654)
Accrued expenses/(income)	-	(37,828)
<b>Net cash provided by operating activities</b>	<b>92,657</b>	<b>87,486</b>

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 18. Analysis of cash and cash equivalents

	2022 €	2021 €
Cash in hand	327,326	243,100
<b>Total cash and cash equivalents</b>	<b>327,326</b>	<b>243,100</b>

#### 19. Analysis of Net Debt

	At 1 January 2022 €	Cash flows €	At 31 December 2022 €
Cash at bank and in hand	243,100	84,226	327,326
	<b>243,100</b>	<b>84,226</b>	<b>327,326</b>

#### 20. Capital commitments

The company had no commitments under non-cancellable operating leases at the balance sheet date.

#### 21. Members' liability

Community Games is a company limited by guarantee and accordingly does not have a share capital.

#### 22. Company limited by guarantee

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

#### 23. Related party transactions

There were no transactions with related parties during the year. (2021:€NIL).

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### **24. Post balance sheet events**

There were no events affecting the Charity post year end.

#### **25. Approval of the financial statements**

The board of directors approved these financial statements for issue on TBC.

## APPENDIX

### Grants & State Funding

The following grants and state funding were received in respect of the current financial year:

#### Grant 1

Agency	Sports Ireland
Grant Program	NGB Grant
Purpose of Grant	Salaries and administration
Total Grant	€285,000
Grant taken to income in the period	€285,000
Cash received in the period	€285,000
Any grant amounts due or (deferred)	-
Expenditure	€285,000
Term	2022
Received year end	31st December 2022
Capital Grant	No
Restriction on Use	No

#### Grant 2

Agency	Sports Ireland
Grant Program	WIS Grant
Purpose of Grant	Salaries and administration
Total Grant	€25,000
Grant taken to income in the period	€25,000
Cash received in the period	€25,000
Any grant amounts due or (deferred)	-
Expenditure	€25,000
Term	2022
Received year end	31st December 2022
Capital Grant	No
Restriction on Use	Yes



## APPENDIX (CONTINUED)

### Grants & State Funding (Continued)

#### Grant 3

Agency	Sports Ireland
Grant Program	Covid Grants
Purpose of Grant	Salaries and administration
Total Grant	€150,000
Grant taken to income in the period	€150,000
Cash received in the period	€150,000
Any grant amounts due or (deferred)	-
Expenditure	€50,000
Term	2022
Received year end	31st December 2022
Capital Grant	No
Restriction on Use	Yes

#### Grant 4

Agency	Sports Ireland
Grant Program	Dormant Account
Purpose of Grant	Volunteer support
Total Grant	€27,000
Grant taken to income in the period	€27,000
Cash received in the period	€27,000
Any grant amounts due or (deferred)	-
Expenditure	€NIL
Term	2022
Received year end	31st December 2022
Capital Grant	No
Restriction on Use	Yes

## NOTES

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## NOTES

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