



ANNUAL REPORT 2024





INTRODUCTION AND HISTORY

Community Games is a proud Irish organisation that has been at the heart of community life since its founding in 1967 by Joseph Connolly. Originally established to provide young people with the opportunity to participate in healthy and creative activities within their own communities, the organisation has grown into a respected national platform for nurturing talent, inclusion, and community spirit.

Over the decades, Community Games has provided millions of children aged 6 to 16 with the chance to take part in a wide variety of sporting and cultural activities: from athletics, football, and swimming to art, drama, and music. These events have played a formative role in the lives of generations, helping young people to develop skills, confidence, and friendships that last a lifetime.

Community Games CLG is a registered charity (RCN 20017057) whose core objectives are firmly rooted in promoting the welfare, development, and wellbeing of young people across Ireland. Our charitable aims are centred on the following:

- **Advancing community welfare and development** by providing inclusive opportunities for children and young people (aged 6–16) to participate in structured local, county, provincial, and national events that promote personal growth, teamwork, and social connection.

- **Promoting physical health and wellbeing** through a wide range of sporting activities, encouraging active lifestyles and fostering a lifelong appreciation for fitness and healthy living.

- **Fostering participation in arts, culture, and sport** within a safe, supportive, and community-based environment, ensuring equal access for all children regardless of background or ability.

Through the commitment of our volunteers and the strength of our local area structures, Community Games CLG continues to create meaningful, lasting impact in communities throughout Ireland, empowering the next generation through sport, culture, and community engagement.

Our mission continues to focus on fostering participation, fair play, and healthy living across all communities. With the support of thousands of volunteers nationwide, we remain committed to our founding goal:

***to provide opportunities
for every child and
young person
to grow, compete, and thrive
through sport
and culture.***

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 20 SEPTEMBER 2025 PARK HOTEL, MULLINGAR	
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 21 st September 2024
5	Company Reports
6	Adoption of Financial Statements
7	Appointment of Auditors and Auditor's Remuneration
8	Election of Tellers
9	Election of Officers: A. Activities Director B. Connaught Provincial Director C. Training and Development Director D. National Secretary E. Treasurer F. Youth Director
	Address by National Safeguarding Officer
11	Motions
12	Recommendations
13	Meeting concludes

SATURDAY 20 th SEPTEMBER 2025 ANNUAL GENERAL MEETING TIMETABLE	
10:30AM	Registration and Delegates Sign in
11:00AM	Annual General Meeting commences



We're Ailin



SUB COMMITTEES FOR AGM

COMMITTEE NAME	PURPOSE OF COMMITTEE
Finance Committee	This Committee oversees the budgets and ensures financial controls are in place for the organisation. It is chaired by the Treasurer.
Youth Committee	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.
Training and Development Committee	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.
Activities Committee	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.
Audit, Risk and Compliance Committee	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.
Communications Communications	This Committee is responsible for the oversight and development of the Communication plan for the organisation. This Committee is chaired by the Communications Director.
Appeals Committee	This Committee meets on an as-needed basis depending on whether appeals are heard at National Level.
Complaints & Disciplinary Committee	This Committee meets on an as-needed basis.
Rules Committee	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.
Governance Committee	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.
Strategic Planning Implementation Committee	This Committee was established to implement the Strategic Development Plan for the organisation.
Standing Orders	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

I would like to welcome everyone to this year's AGM and take this opportunity to thank you and everyone in your Areas and Counties for their continued work for Cairn Community Games. Last year was another successful year for all of us and saw an increase in participation which is fantastic.

I want to thank our title sponsors Cairn. They have brought a whole new dynamic to the organisation and this has helped drive our promotion of Cairn Community Games and has in turn helped deliver that increase in participation.

I would also like to thank our other partners, Bus Eireann/TFI, Fit Foods and the DMG Media group.

One of our achievements last year was being awarded the Silver Certificate from the Irish Centre for Diversity. We have made huge strides towards inclusion over the last number of years and it is great to be recognised for that work.

Today I would encourage all Areas to work towards ensuring all members of our communities are included with particular focus on those with physical and intellectual needs. This is challenging as each group have hugely diverse needs and abilities. Challenges bring out the best in the volunteers of Cairn Community Games and be assured that the National staff and the Board will assist in advice and help where possible in assisting areas in being inclusive.

The benefits of disability inclusion are profound, both for the individuals involved and for society as a whole. For youth with disabilities, participating in sport or culture can enhance

self-esteem, physical health, and social connections. It provides an opportunity to develop a sense of achievement, teamwork, and discipline—values that are universally beneficial for all young people. These experiences can also serve as stepping stones for broader societal inclusion, where individuals with disabilities are seen as capable and deserving of equal opportunities.

However, achieving true inclusion requires addressing several barriers. One of the key challenges is the physical environment. Many traditional facilities and equipment are not designed with accessibility in mind, making it difficult for youth with physical disabilities to engage in sports or other activities. Ensuring that facilities are wheelchair accessible, and equipment is adaptable, is a critical step in overcoming this barrier. Furthermore, inclusive coaching practices are essential. Coaches need to be trained not only in disability awareness but also in how to modify activities and training sessions to meet the needs of all participants. This might include making adjustments to the rules or providing specialized equipment.

Equally important is the development of attitudes and perceptions about disability. Attitudinal barriers—stemming from stigma, lack of understanding, or misconceptions about the capabilities of youth with disabilities—often discourage families and communities from fully embracing inclusive opportunities. It is crucial to challenge these stereotypes and emphasize that inclusion benefits everyone. Youth with disabilities can inspire their peers, while non-disabled youth can develop empathy, teamwork, and leadership skills through inclusive sport experiences.



These are all ideals that have been part and parcel of Cairn Community Games since day one and helping develop this inclusion will benefit everyone in our communities particularly our young people. By encouraging this we can not alone continue to increase participation but truly stay at the heart of the community for everyone in the community.

I look forward to engaging with all of you over the year and again I want to thank you for what you do.

Gerry McGuinness
Community Games President

CHIEF EXECUTIVE REPORT



David Hoysted
Chief Executive

I want to begin by expressing my deepest gratitude to our volunteers. Every success we achieved during 2024 – every child smiling at the starting line, every community coming together at our festivals – is because of your time, energy and belief in what Community Games represents. You are the backbone of this organisation, and I am humbled by the thousands of hours you give, often quietly and without fanfare, to make our vision a reality.

During 2024, we experienced one of our most successful periods to date. Our National Festival events drew record participation and showcased the incredible depth of talent, sportsmanship and creativity in our communities. Overall, we estimate that participation nationwide increased by 2.2% in 2024, bringing a record 30,000 people in total to our events. Notably, female participation in sport rose significantly, with a 5.5% increase in girls taking part compared to the previous year, a milestone achievement in our drive for gender balance and inclusion.

I outline below the detailed breakdown for our National Festival events.

Key Highlights

Gormanston Winter Sports Events

1,400 children participated in indoor winter competitions, setting the tone for an action-packed weekend of sport which included X Rugby 7's, Cross Country, Basketball and Futsal, to name only a few.

Kilkenny Events

1,200 children competed in swimming, gymnastics and quiz finals, demonstrating the diversity of talent across our regions.

Regional Athletics in Athlone & Clonmel

1,200 young athletes took part in thrilling regional athletics events, paving the way to national finals.

National Finals – Athletics, SETU Carlow

A record 3,000 children competed at our flagship athletics finals, attracting unprecedented attendance and community support.

Outdoor Teams Weekend – SETU Carlow

800 children participated in team sports, reinforcing our focus on teamwork and inclusion.

Arts & Cultural Events

We ended 2024 on a high with 1,500 children taking part in a magical, entertainment-filled celebration of creativity and culture.

Medals & Volunteer Impact

Over 3552 medals were awarded to children from every corner of Ireland, supported by more than 800 volunteers who gave their time to ensure these events became unforgettable memories for the children, their parents, and siblings.

Diversity Accreditation

During 2024, we were proud to receive Silver Accreditation from the Irish Centre for Diversity, recognising our ongoing work to create a fair, inclusive and respectful environment. This milestone reminds us that diversity is central to our mission — we must ensure that every child, regardless of background, ability or identity, feels welcome and supported at Community Games.

Ambassador Announcement

We were delighted to welcome Saoirse Ronan and Jack Woolley as official ambassadors during 2024. Their endorsement and encouragement bring fresh inspiration to our young participants, and we extend warm thanks to both for lending their voices to champion the values of Community Games.

Sponsorship Milestone

We proudly welcomed Cairn as our new Title Sponsor during 2024. Their support, alongside our key partners Sport Ireland, Bus Éireann, DMG Media and Fit Foods, has been vital in enabling us to grow our events, enhance participation, and deliver unforgettable experiences for children and their families across Ireland. Amid the celebrations, we also focused on strengthening the governance and integrity of the organisation. During 2024, we completed a comprehensive review of our policies and procedures, ensuring we not only meet but exceed regulatory standards. Transparent decision-making, financial accountability, and safeguarding remain central to how we operate. These are not just compliance measures; they are commitments to the children, families, and communities who trust us. During 2024, Community Games maintained full compliance with the Sport Ireland Governance Code and the Charities Governance Code, ensuring our structures meet the highest national standards. We continue to review and strengthen our policies annually to safeguard transparency, accountability, and public trust.

Looking ahead, we will continue to modernise our structures, roll out best practices in governance for all levels of the organisation. invest in volunteer support and training, and

ensure Community Games remains a trusted, inclusive space where every young person can find their place and thrive.

Thank you for standing with us, for believing in our mission, and for making this organisation stronger year after year.

David Hoysted

Chief Executive



AUDIT, RISK AND COMPLIANCE COMMITTEE REPORT



Sean Gill
Chairperson

The Audit, Risk and Compliance Committee consists of four members, two of whom are members of the Board, and two who are external parties to Community Games. I, as Chairman of the committee have almost a decade of relevant financial experience. The committee has been in place since 2021 and three of the original members are still involved, which allows a continued flow of knowledge and experience which ultimately benefits the Committee.

The Committee met in 2024 on a number of occasions, in a virtual setting. The first session was to review the Risks Register to ensure that the risks of Community Games are being regularly monitored and assessed by those in the organisation, which is essential in an ever-changing environment.

Key areas of focus for the committee within the Risk Register are around the areas of our finances, the ability to attract and maintain volunteers, as well as Health and Safety during events. To mitigate against those risks, we have certain controls in place, which are monitored and reviewed regularly.

On the finances and security around grant funding, there is constant review of compliance with State Funder guidelines, and a Commercial manager is tasked with reviewing sources for grant aid. In addition, Reserves are kept in place to allow for the company to continue trading for at least 12 months without sponsorship.

Interaction with volunteers is critical for our organisation, and this is supported by annual communication plans, as well as regular training and guides issued.

In terms of Health and Safety for the National events, we have an assessment carried out by an outside expert who provides advice and support, and we believe this is necessary in continuing to look after, and care for, our members.

Later in the year the Committee met to discuss the Financial Statements of the company and held a meeting with the companies' auditors where we were brought through the accounts. The committee have reviewed the financial statements prior to their presentation to the Board for approval, and in our opinion, the accompanying financial report gives a true and fair view of Community Games financial position as of 31st December 2024.

The Audit, Risk and Compliance Committee look forward to continuing being able to assist and provide support for the organisation, in order to ensure that Community Games can fulfil its responsibilities to its members.

Sean Gill
Chairperson



ANTI-DOPING REPORT



JANE WALSH
Anti-doping Officer

Cairn Community Games remains fully committed to the principles of fair play, integrity, and respect in all of our activities. In 2024, we continued to work closely with the Sport Ireland Ethics Department to ensure that our programmes and participants remain fully aligned with the Anti-Doping Regulations. All staff were trained in the Young Voices in Sport module by Sport Ireland Ethics Department in October 2024 and have started implementing these tools throughout our organisation.

Educational content was distributed to coaches and volunteers, and our dedicated anti-doping webpage continued to provide valuable resources. Through workshops, training materials, and in-person guidance, we emphasised the importance of ethics in sport and the role that adults play in modelling responsible behaviour for our young participants.

Jane Walsh
Anti-doping Officer

SECRETARY'S REPORT



PHYLLIS FARRELL
Secretary

As Company Secretary throughout 2024, I am pleased to report that this has been a year of consolidation, good governance, and important groundwork for the future direction of Community Games.

The Board of Directors met formally on six occasions during the year. These meetings were focused and well attended, with appropriate attention given to compliance, policy oversight and long-term planning. Our governance remains firmly aligned with both the Sport Ireland Governance Code and the Charities Regulator Code of Governance, both of which continue to be discussed as standing agenda items under Governance.

This year marked the conclusion of our 2022–2024 Strategic Plan, and we have now initiated the process of developing a new plan to guide the organisation through the coming years. This work will include internal reviews, engagement with key stakeholders and a reflection on achievements and lessons learned to date. The Strategic Plan Implementation Committee provided final updates against our previous goals and will continue to play a key role in the transition.

We also launched a Participation Working Group which is exploring new ways to widen access to Community Games and support growth at grassroots level. This reflects our commitment to increasing inclusion and ensuring that children across all communities can take part in our activities.

The composition of the Board continues to demonstrate our commitment to diversity and representation, with a majority of positions currently held by women. Inclusion remains a core value throughout the organisation.

Board development and volunteer training were again prioritised this year. With the continued support of Sport Ireland and the guidance of governance consultant Senan Turnball, training opportunities were made available to both Board and staff and all new Board members received induction training both internally and from Carmichael.

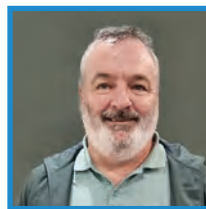
We maintained full compliance with Company Law, including timely filings with the Companies Registration Office (CRO) and the Register of Beneficial Ownership (RBO). Governance documentation and procedures were reviewed during the year to ensure they remain fit for purpose and in line with best practice.

I wish to express my sincere thanks to the members of the Board, the National Area Committee (NAC), and all members of staff for their continued hard work and professionalism throughout the year. Their collective efforts ensure that Community Games remains a trusted, inclusive and impactful organisation.

Phyllis Farrell
Secretary



SAFEGUARDING REPORT



DONAL GILLESPIE
National Children's Officer

It is a privilege to once again address the safeguarding of children in Community Games. I am pleased to report that complaints and welfare concerns remain very low, with few requiring referral to Túsla. This is thanks to the commitment of Area, County and Provincial Committees in creating the right environment for children to enjoy sport and cultural activities.

Core Pillars of Safeguarding

- Vetting as part of recruitment
- Codes of Conduct
- Mandatory Training
- Legislative Compliance through Risk Assessments and Child Safeguarding Statements

Vetting

Vetting is required for all Volunteers, Coaches and Committee Members in regular contact with children. Responsibility lies with Areas and Counties to ensure vetting is completed before affiliation. No exceptions are permitted; non-compliance breaches legislation and compromises child safety.

I am asking for your support in making Community Games as safe an environment as possible by ensuring that NO Coach is appointed without having completed the vetting process. Vetting with other sports does not fulfil our responsibilities in Community Games.

The vetting status of Coaches will be checked nationally as competitions progress and I will be referring any Area who appoints a coach without vetting having been completed to the relevant Committee for appropriate sanction. This year for the first time saw spot checks on vetting and it should be noted that compliance is very high and for this I thank you for the commitment and time paid to the vetting process. Unfortunately compliance was not 100%. A small number of situations were identified where unvetted volunteers were in use. It is an old saying but an important one: **'we are only as strong as our weakest link.'** The purpose of vetting is to help identify persons unsuitable to work with children in our organisation. If access to children is permitted to an unsuitable person who misuses their position the consequences can be devastating for all involved. This year the board passed a new procedure for addressing lack of compliance in this area which could mean an Area being designated "Restricted" or at worst not affiliated.

The coming year will also see new procedures introduced by the National Vetting Bureau, which will be communicated in due course.

Codes of Conduct

Community Games prides itself in creating the safest, most enjoyable environment for children and young people free from harm or abuse. Compliance in signing up to the Code of Conduct is high. All Volunteers, Coaches, Committee Members and Parents must read and sign the Code of Conduct, available at **cairncommunitygames.ie/volunteers/code-of-conduct** Adult behaviour must always prioritise the best interests of the child.



Safeguarding Training

Safeguarding training is mandatory for all working with children. Only Sport Ireland Safeguarding courses are recognised and training must be renewed every three years. Training covers awareness, best practice, responding to concerns and signposting for support. Committees should ensure all Volunteers hold valid certification. Community Games will issue e-certificates for training from this year.

Risk Assessments and Safeguarding Statements

There is strong compliance nationally and these must be reviewed every two years. The National Child Safeguarding Statement will next be reviewed in 2026. Guidance for review and completion will be provided at that time.

Acknowledgements

I thank the Board for its commitment, the office staff for their dedication, and the CEO for his strong support of safeguarding. Above all, I thank our Children's Officers and Volunteers, whose work ensures Community Games remains a safe, inclusive, and enjoyable place for children.

Donal Gillespie

National Children's Officer

INVESTORS IN DIVERSITY SILVER AWARD REPORT

We are proud to announce that in 2024 we achieved the Investors in Diversity Silver Award, granted by the Irish Centre for Diversity. This accreditation, valid for two years from October 2024, marks a significant milestone in our ongoing commitment to Equality, Diversity and Inclusion (EDI).

The award reflects the results of a comprehensive staff survey, with a 100% participation rate. Our inclusion score of 87.3% exceeds the national benchmark of 78.0%, underscoring the strength of our inclusive culture and staff engagement.

Our performance was evaluated across four key pillars of the Investors in Diversity framework.

We achieved the following maturity ratings

Pillar 1	Diverse & Inclusive Leadership Building Momentum
Pillar 2	Policy, Practice & Process Building Momentum
Pillar 3	Recruitment, Retention & Progression Moving On
Pillar 4	Recording & Monitoring Building Momentum

Notably, our Pillar 3 score of 95.5% places us well ahead of the national benchmark (84.2%), reflecting our strong practices in staff recruitment, progression and support. Pillar 4 also saw excellent results with a score of 85.4%, compared to the national average of 66.7%, demonstrating a robust data-driven approach to inclusion.

The comments provided in the feedback highlighted a culture of flexibility, support, and understanding, particularly around requests for working arrangements and support for personal circumstances. While results overall were positive, the data indicates opportunities to build further awareness around facilities and accessibility.

To build on our progress, recommended next steps include forming a dedicated Diversity & Inclusion Steering Group, enhancing training (e.g., neurodiversity, inclusive language), and strengthening communication around our EDI initiatives. These actions will help us move towards embedding inclusion at all levels.

This achievement sends a strong message to our stakeholders about our inclusive values. It also empowers us to share our best practices across the organisation and community sectors. We thank every member of the Community Games team for their contributions to this success.





COMMITTEE REPORTS

Activities Report

Eleanor O'Brien, Director

2024 was a busy and rewarding year for Community Games, supported by our new title sponsor Cairn Homes. Our National Finals brought together thousands of participants across multiple events and locations, showcasing the breadth of activities we offer.

In May, we hosted our first X Rugby 7s National Finals in Gormanston, Co. Meath, alongside basketball, handball, badminton, table tennis, futsal, cross country, mixed distance relay, marathon and cycling on grass. Indoor soccer was held in Keenagh, Co. Longford the same weekend and our Chess and Draughts took place in City Hotel North.

In June, we moved to a new venue, The Watershed in Kilkenny, for Swimming, Table Quiz and Gymnastics Finals. Swimming took place over two days, creating a more relaxed and enjoyable experience for competitors and families, and with the support of Swim Ireland, the event was a great success.

Over the summer, we held Regional Athletics Finals in Athlone and Clonmel, with new qualification rules agreed with the NAC (first place direct to Nationals, second and third qualifying through Regionals). Pitch and Putt Finals took place in Westport Golf Club. The National Athletics Track and Field Finals in August were hosted in SETU, Carlow, the first time the full schedule ran in a single day. To improve event flow, U8 and U10 categories will move to Sunday in 2025. Outdoor Team Events, including GAA, Soccer, Tag Rugby and Rounders, followed the next day.

The year concluded in September with the Arts and Culture Weekend in Visual and St Patrick's College, Carlow, a fitting finale to an action-packed calendar.

We look forward to building on this momentum and continuing to grow nationwide. Sincere thanks to all volunteers at every level whose dedication ensures the ongoing success of our organisation.

Communications Report

Fiona Hannon, Chairperson

2024 was a transformative year for Community Games with the launch of our four-year title partnership with Cairn Homes. Their support enabled us to significantly expand our reach and visibility nationwide, rolling out a refreshed logo and a vibrant brand campaign across all communication channels. This new identity positions Community Games as inclusive, fun, modern and aspirational, with consistent event branding at National and Regional levels, as well as presentation walls for every county to further enhance exposure. Partnerships with Transport for Ireland, Bus Éireann, Fit Foods and the Irish Daily Mail elevated our profile through social engagement, printed supplements and volunteer and family event activations.

Our online presence grew strongly, with the Cairn Community Games account surpassing 27,000 followers and Facebook reach exceeding 1.3 million. High-profile interviews with past participants including Saoirse Ronan, Jack Woolley, Eve Crystal and Emma Larkin generated significant media interest, helping us engage new audiences and strengthen community connections.

With record participation, a fresh identity and greater public engagement, 2024 has laid a strong foundation for future growth. Looking to 2025, we will continue to strengthen both internal and external communications, championing youth development and celebrating the community spirit at the heart of our organisation.



Training and Development Committee Report

Fiona Kelly Shannon, Chairperson

In 2024, the committee continued to focus on building the skills, confidence and engagement of our volunteers, ensuring a positive and supportive learning environment. Following the success of the previous year, we expanded our annual training calendar, offering a wider range of workshops to meet the diverse needs of our volunteer base. This allowed individuals to pursue tailored development pathways, reinforcing their ability to make a meaningful impact in their local communities.

We maintained strong partnerships with Volunteer Ireland, Active Disability Ireland and the Irish Centre for Diversity, delivering impactful sessions such as the Autism in Sport Workshop and the Disability and Inclusion Workshop. These practical sessions equipped volunteers with tools to promote accessibility and inclusion at every level of activity.

A notable addition for 2024 was the introduction of Physical Literacy Workshops, which proved extremely popular. These sessions helped volunteers better understand how to support children in developing fundamental movement skills, encouraging lifelong participation in sport and activity. Established workshops such as Coaching Children and Coaching Teenage Girls in Sport continued to be a cornerstone of our programme, with certified training courses remaining in high demand.

Beyond training, the committee supported several regional volunteer recognition events, culminating in the National Volunteer Awards, which celebrated the dedication, enthusiasm and hard work of volunteers across the country.

Our focus moving forward remains on delivering relevant, accessible training, responding to community needs and helping volunteers grow in their roles. I extend my thanks to the committee and the Board for their continued support, as the progress we make is a true team effort.

Youth Committee Report

Emma Murray, Chairperson

2024 was another year of growth and achievement for the Community Games Youth Crew as we continued to expand our numbers and broaden our impact. Becoming a Gaisce Challenge Partner was a key milestone, opening new opportunities for young people to volunteer and gain recognition for their contribution.

As Youth Officer, I visited schools in Kilkenny and Tipperary in April to speak with TY students about volunteering at our National Finals in Carlow. The Youth Crew maintained a strong presence at all finals, providing essential operational support and running popular art, craft and fun zones, which added to the positive and inclusive atmosphere for participants and supporters alike.

We are proud of the dedication and enthusiasm of our young volunteers, many of whom give up their free time and summer weekends to support the smooth running of events. Building on the successes of 2023, 2024 has strengthened our foundation and we look forward to welcoming even more young people into the Community Games family in the year ahead.

COMMITTEE MEETING ATTENDANCE 2024

BOARD MEEETING ATTENDANCE	13/01/24	17/02/24	25/03/24	22/06/24	21/09/24	07/12/24
Eileen Doherty	✓	✓	✓	✓	✓	✓
Gerry McGuinness	✗	✓	✓	✓	✓	✓
Fiona Kelly Shannon	✓	✗	✓	✓	✓	✓
Peter Gillespie	✓	✗	✓	✓	✓	✓
Eleanor O'Brien	✓	✓	✓	✓	✓	✓
Phyllis Farrell	✓	✓	✓	✓	✓	✓
Michael Maher	✓	✗	✓	✗	✓	✓
Paul Doogue	✓	✓	✓	✗	✓	✗
Mairead Breen (Resigned 2024)	✓	✗	✗	✗	✗	n/a
Emma Murray (Resigned 2024)	✓	✓	✓	✗	✗	n/a
Fiona Hannon (New 2024)	n/a	n/a	n/a	n/a	n/a	✓
Leo Marron (New 2024)	n/a	n/a	n/a	n/a	n/a	✓
Melanie ryan (New 2024)	n/a	n/a	n/a	n/a	n/a	✓

ARC COMMITTEE MEEETING ATTENDANCE	28/05/24	10/11/24
Sean Gill	✓	✓
Thomas O'Connor	✓	✓
Fiona Kelly Shannon	✓	✓
Peter Gillespie	✓	✓

FINANCE COMMITTEE MEEETING ATTENDANCE	08/02/24	19/06/24
Eileen Doherty	✓	✓
Laura O'Donoghue	✓	✓
Graham Meakins	✓	✓
Sabrina McConnell	✓	✓
Maire Corbett	✓	✗

GOVERNANCE COMMITTEE MEEETING ATTENDANCE	14/11/24
Catherine Timoney	✓
Lianda D'auria	✓
Jane Walsh	✗
Robert Kennedy	✗
Phyllis Farrell	✓
Tricia Collins	✓
David Hoysted	✓
Gerry McGuinness	✓
Eileen Doherty	✓



TRAINING & DEVELOPMENT MEEETING ATTENDANCE	19/03/24	19/06/24
Fiona Shannon	✓	✓
Nicola Lalor	X	✓
Brenda Boylan	✓	✓
Anthony Leonard	✓	✓
Aisling Joyce	✓	✓
Joan Poland	X	✓
Ita Harris	✓	✓

COMMUNICATIONS COMMITTEE MEEETING ATTENDANCE	13/03/24	0708/24
Mairead Breen	✓	✓
Sara Parge	✓	✓
Thanudja Dushani	✓	✓

RULES COMMITTEE MEEETING ATTENDANCE	14/11/24
Ann Taaffe	✓
Carmel Grealý	✓
Eleanor O'Brien	✓
Phyllis Farrell	✓
Tricia Collins	✓

ACTIVITIES COMMITTEE MEEETING ATTENDANCE	21/02/24	02/05/24
Emma Murray	✓	X
Martin Heery	✓	✓
Patrick Whelan	✓	X
Jane Walsh	X	✓
Micheal Maher	X	✓
Eleanor O'Brien	✓	✓
Tricia Collins	✓	✓

BOARD OF DIRECTORS 2024	
Gerry McGuinness - President/Chairperson	Fiona Hannon - Communications Director
Paul Doogue - Deputy President	Peter Gillespie - Connaught Director
Phyllis Farrell - Secretary	Michael Maher - Munster Director
Eileen Doherty - Treasurer	Leo Marron - Ulster Director
Fiona K. Shannon - Training & Development Director	Melanie Ryan - Leinster Director
Eleanor O'Brien - Activities Director	

STANDING ORDERS 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 10th February 2025

- (b) That all such motions be submitted in writing to the Standing Orders Committee.

- (c) That 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 2nd 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 submitted and have deemed the following Motions to be in order.

- 1. All Motions No 1 to 14 incl.

Margaret Bolton

Standing Orders Committee



MOTIONS

MOTION 1 BOARD MOTION ☐ PASSED ☐ NOT PASSED

Delete Event

Pitch and Putt individual U16 Boys (Board Motion)

MOTION 2 BOARD MOTION ☐ PASSED ☐ NOT PASSED

New Event

Representative Pitch and Putt U16 Boys (Board Motion)

Rules

1. The playing rules of Pitch & Putt Ireland apply
2. 18 hole stroke play
3. Counties can compete with one or more individuals up to a maximum of 3.
If 2 or 3 compete it constitutes as a team.
It's at the discretion of the County how the representative team is selected
4. At the National Festival, Pitch and Putt will be regarded as a team event with the best 2 of the 3 players to score per county.
The total score per county will determine the result.
5. The first 4 boys will receive individual medals

MOTION 3 BOARD MOTION ☐ PASSED ☐ NOT PASSED

Delete Event

Pitch and Putt individual U16 Girls (Board Motion)

MOTION 4 BOARD MOTION ☐ PASSED ☐ NOT PASSED

New Event

Representative Pitch and Putt U16 Girls (Board Motion)

Rules

1. The playing rules of Pitch & Putt Ireland apply
2. 18 hole stroke play
3. Counties can compete with one or more individuals up to a maximum of 3. If 2 or 3 compete it constitutes as a team. It's at the discretion of the County how the representative team is selected

4. At the National Festival, Pitch and Putt will be regarded as a team event with the best 2 of the 3 players to score per county. The total score per county will determine the result.
5. The first 4 girls will receive individual medals

MOTION 5 BOARD MOTION ☐ PASSED ☐ NOT PASSED

Amend Rule

Art U8 Girls (Board Motion)

Amend Rule that says "maximum 3 hours to be allowed"

To Read

"Maximum 2 hours to be allowed".

MOTION 6 BOARD MOTION ☐ PASSED ☐ NOT PASSED

Amend Rule

Art U8 Boys (Board Motion)

Amend Rule that says "maximum 3 hours to be allowed"

To Read

"Maximum 2 hours to be allowed".

MOTION 7 BOARD MOTION ☐ PASSED ☐ NOT PASSED

Amend Rule

Art U10 Girls (Board Motion)

Amend Rule that says "maximum 3 hours to be allowed"

To Read

"Maximum 2 hours to be allowed".

MOTION 8 BOARD MOTION ☐ PASSED ☐ NOT PASSED

Amend Rule

Art U10 Boys (Board Motion)

Amend Rule that says "maximum 3 hours to be allowed"

To Read

"Maximum 2 hours to be allowed".

MOTION 9

BOARD MOTION

☐ PASSED

☐ NOT PASSED

Delete Event

Soccer U12 Boys (Board Motion)

U12 Boys Soccer

MOTION 10

BOARD MOTION

☐ PASSED

☐ NOT PASSED

Add Event

Soccer U12 7 a Side Boys

(as per Soccer 7 a Side Girls rules)

MOTION 11

BOARD MOTION

☐ PASSED

☐ NOT PASSED

Amend Rule

Futsal Boys O10/U13 (Board Motion)

Amend rule that says "Futsal must be played indoors."

To Read

"Futsal may be played indoors or outdoors depending on availability of venues."

MOTION 12

BOARD MOTION

☐ PASSED

☐ NOT PASSED

Amend Rule

Futsal Girls O10/U13 (Board Motion)

Amend rule that says "Futsal must be played indoors."

To Read

"Futsal may be played indoors or outdoors depending on availability of venues."

MOTION 13

BOARD MOTION

☐ PASSED

☐ NOT PASSED

Amend Rule

Futsal Boys O13/U15 (Board Motion)

Amend rule that says "Futsal must be played indoors."

To Read

"Futsal may be played indoors or outdoors depending on availability of venues."

MOTION 14

BOARD MOTION

☐ PASSED

☐ NOT PASSED

Amend Rule

Futsal Girls O13/U15 (Board Motion)

Amend rule that says "Futsal must be played indoors."

To Read

"Futsal may be played indoors or outdoors depending on availability of venues."





FINANCIAL REPORT



Eileen Doherty
Treasurer

Community Games's 2024 Financial Statements and Financial Report are presented within the Annual Report. The accounts have been prepared using Charities SORP compliance.

Community Games is in a good financial position, despite reporting a small loss for 2024. Our main challenge is increasing costs, particularly costs associated with the running of our National Finals. Our aim is to provide a

positive experience and value for money for our participants and their families at all our events.

We are very thankful to our members, sponsors and funding partners and look forward to working with everyone again in 2025.

Eileen Doherty
Treasurer

GOVERNANCE UPDATE

Community Games is a company limited by guarantee and a registered charity in Ireland. This structure ensures compliance with company and charity law and embeds our not-for-profit purpose — all income is reinvested to support children's participation in sporting and cultural activities nationwide. Our governance framework is fully aligned with the Sport Ireland Governance Code and the Charities Governance Code, ensuring we meet national standards of accountability, transparency, integrity, leadership, and control.

Board Oversight and Separation of Roles

The Board of Directors has ultimate responsibility for governance, strategy, and statutory compliance. There is a clear separation between governance and operations: the Chief Executive manages day-to-day operations and attends Board meetings in an advisory capacity but is not a Board member, ensuring independent oversight in line with best practice.

Key Governance Measures

- **Conflict of Interest Policy**

Formally adopted, reviewed within the last three years, and supported by annual declarations from all directors.

- **Board Recruitment and Training**

Skills-based recruitment with transparent selection, mandatory induction for new members, and ongoing governance training.

- **Delegation and Committees**

Clear delegation of authority to management and specialist committees (Audit & Risk, Finance, Safeguarding) with defined terms of reference.

- **Risk Management**

A live risk register and risk management policy reviewed regularly by the Board; top risks include volunteer recruitment, funding stability, and safeguarding compliance, with mitigation plans in place.

- **Remuneration and Transparency**

Remuneration is benchmarked to the not-for-profit sector; salary bands over €60,000 and Chief Executive remuneration are disclosed in financial statements.

Stakeholder Engagement

We engage proactively with stakeholders via AGMs, the National Advisory Committee, volunteer feedback surveys, and public consultations on our strategic plan. This ensures inclusive decision-making and alignment with community needs. Profiles of key staff and volunteers are published on www.cairncommunitygames.ie to reinforce transparency and accountability.

Compliance Commitment

Community Games confirms full compliance with both the Sport Ireland Governance Code and the Charities Governance Code. Continuous review of our governance framework ensures we not only meet but exceed statutory and regulatory requirements, safeguarding public trust and maintaining excellence in organisational leadership.



COMMUNITY GAMES

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

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024





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REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2024

Directors	Eileen Doherty Gerard McGuinness Fiona Kelly Shannon Peter Gillespie Phyllis Farrell Eleanor O'Brien Micheal Maher Paul Doogue Emma Murray (resigned 21 September 2024) Mairead Breen (resigned 21 September 2024) Fiona Hannon (appointed 21 September 2024) Leo Marron (appointed 21 September 2024) Melanie Ryan (appointed 21 September 2024)
Company registered number	99332
Charity registered number	7586
Registered office	20 Inish Carraig House Golden Island Athlone Co. Westmeath
Company secretary	Phyllis Farrell
Chief executive officer	David Hoysted
Independent auditors	RBK Business Advisers Chartered Accountants & Statutory Audit Firm RBK House Irishtown Athlone Co. Westmeath
Bankers	Allied Irish Bank 1 Custume Place Athlone Co. Westmeath



REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Geaney Solicitors LLP
Sky Business Centre
57 Clontarf Rd
Dublin 3

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors present their annual report together with the audited financial statements of Community Games for the year ended 31 December 2024.

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 11 trustees.

Principal Activities and Objectives

The charity has 11 trustees who meet apx 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, who is responsible for ensuring that the charity meets its long and short-term aims and that day-to-day operations run smoothly.

The charity's objects and principal activities are to:

- Encourage and foster a community spirit and a love of sport and culture amongst members of the community, particularly amongst young people.
- Run sporting and cultural events and competitions.
- Arrange, organise, and provide training and coaching for young people in sports and cultural activities.
- Assist with and support community activities and projects as needed.

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. The deficit for the financial year amounted to €6,800 (2023: €155,742). The company receives a number of grants from Sports Ireland. Grants of €420,000 (2023: €393,000) were received from Sports Ireland during the year.

At the end of the year the company had assets of €502,471 (2023: €514,679) and liabilities of €41,507 (2023: €46,917). The net funds of the company have decreased by €6,800 (2023: €155,742) and the directors are satisfied with the level of retained reserves at the year end.

€60,000 (2023: €79,972) of the net funds at the 31 December 2024 is attributable to restricted funds.

In 2024, Community Games experienced an increase in participation by 2.2% compared to 2023, reflecting strong engagement with young people across Ireland. Cairn came on board as our new title sponsor, committing €3 million over four years to support Community Games' initiatives. This partnership enabled large-scale national campaigns, including TV advertising, Out-of-Home promotions, and social media outreach.

Key events included:

- National Indoor Team Finals: Held in May at Gormanston/City North/Kenagh with participation from 1,400 children across various activities.
- National Swimming, Gymnastics & Quiz Finals: Hosted at Kilkenny Watershed in June, attracting over

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- 1,200 children with an attendance of approximately 2,000.
- National Track & Field Finals: Conducted at SETU Carlow in August with participation from over 3,000 children.
- National Arts & Culture Finals: Held at VISUAL Carlow in September with over 1,500 children taking part.

Across all National Final events in 2024:

- Over 7,416 medals were presented.
- More than 800 vetted volunteers supported these events.
- Attendance totalled 29,168, including participants, siblings, adults, and spectators.

Financially, Community Games continued to manage resources effectively while benefiting from grants from Sport Ireland.

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 €460,964 (2023: €467,764).

Achievements and Performance

Community Games achieved several milestones during the year:

- Secured the Silver Investors in Diversity Award, building on the Bronze Certification achieved in 2023.
- Held Volunteer Awards in November to recognise one volunteer per county; Carmel Yore from Meath was named overall winner with Marie Crowe from RTÉ presenting.
- Actress Saoirse Ronan joined as an ambassador for Community Games, enhancing its profile nationally.
- Fit Foods became the official food partner alongside Bus Éireann and TFI continuing as our official travel partners.
- Community Games also expanded its branded merchandise sales to over 2,340 units across National Final events.

Additionally:

- Three new staff members were hired: two Dublin Volunteer Support Officers and one Marketing Executive.
- New policies were introduced: Complaints & Disciplinary Policy and Code of Conduct.

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Sustainability

Community Games remains committed to sustainability by integrating environmentally conscious practices into its operations. This includes reducing environmental impact through efficient event management while fostering inclusivity across all levels. Training sessions were conducted to ensure volunteers are informed about inclusivity practices. Long-term partnerships like Cairn's sponsorship further support sustainable growth.

Governance

Community Games adheres to both the **Sport Ireland Code for Governance** and the **Charities Regulator Code of Governance**, ensuring robust governance structures that promote accountability, risk management, and operational integrity. A Board of Directors oversees strategic direction while ensuring compliance with regulations.

Structure, Governance and Management

The company does not have a share capital; consequently, members' liability is limited to €1 each. The Board meets regularly to oversee operations.

Future Developments

Community Games aims to:

- Increase participation across activities and age groups
- Promote events in counties needing additional support
- Streamline our digital platforms
- Collaborate further with National Governing Bodies (NGBs) like Athletics Ireland, Cycling Ireland and IRFU
- Create a new Strategic Plan 2025 to 2028
- Prepare for our Diamond Jubilee in 2027

Principal Risks and Uncertainties

Key risks include sponsorship dependence and compliance requirements. Mitigation strategies involve maintaining cash reserves, diversifying funding sources, and monitoring regulatory changes. A Risk Register is kept and updated and an Audit, Risk and Compliance Committee is in place to oversee and report to the Board on potential inherent risks.

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

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

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 have indicated their willingness to continue in office in accordance with the provisions of Section 383 (2) of the Companies Act 2014.

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



Eileen Doherty
Director
Date: 14 June 2025



Gerard McGuinness
Director

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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 January 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:

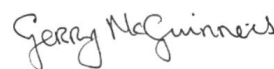
- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect 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 Charity 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:



Eileen Doherty
Director
Date: 14 June 2025



Gerard McGuinness
Director

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY GAMES

Opinion

We have audited the Financial Statements of Community Games (the 'charity') for the year ended 31 December 2024 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 January 2019.

In our opinion the financial statements:

- give a true and fair view of the state of the assets, liabilities and financial position of the charitable company as at 31 December 2024 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;

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) FOR THE YEAR ENDED 31 DECEMBER 2024

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) FOR THE YEAR ENDED 31 DECEMBER 2024

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

for and on behalf of

RBK Business Advisers

Chartered Accountants & Statutory Audit Firm

RBK House

Irishtown

Athlone

Co. Westmeath

Date: 16/6/2025

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Income from:					
Donations	4	100,000	638,000	738,000	438,000
Charitable activities	5	-	312,066	312,066	290,333
Other interest receivable	6	-	379	379	97
Total income		100,000	950,445	1,050,445	728,430
Expenditure on:					
Charitable activities	7	150,276	906,969	1,057,245	884,172
Total expenditure		150,276	906,969	1,057,245	884,172
Net (expenditure)/income		(50,276)	43,476	(6,800)	(155,742)
Transfers between funds	15	30,304	(30,304)	-	-
Net movement in funds		(19,972)	13,172	(6,800)	(155,742)
Reconciliation of funds:					
Total funds brought forward		79,972	387,792	467,764	623,506
Net movement in funds		(19,972)	13,172	(6,800)	(155,742)
Total funds carried forward		60,000	400,964	460,964	467,764

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

The notes on pages 15 to 29 form part of these financial statements.

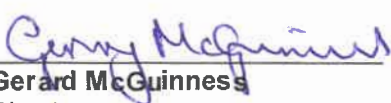
BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 €	2023 €
Fixed assets			
Tangible assets	12	312,717	307,105
		<u>312,717</u>	<u>307,105</u>
Current assets			
Debtors	13	2,011	5
Cash at bank and in hand	19	187,743	207,571
		<u>189,754</u>	<u>207,576</u>
Creditors: amounts falling due within one year	14	(41,507)	(46,917)
Net current assets		<u>148,247</u>	<u>160,659</u>
Total net assets		<u>460,964</u>	<u>467,764</u>
Charity funds			
Restricted funds	15	60,000	79,972
Unrestricted funds	15	400,964	387,792
Total funds		<u>460,964</u>	<u>467,764</u>

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


Eileen Doherty
 Director
 Date: 14th June 2025


Gerard McGuinness
 Director
 14th June 2025

The notes on pages 15 to 29 form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 €	2023 €
Cash flows from operating activities			
Net cash used in operating activities	18	3,752	(111,920)
Cash flows from investing activities			
Purchase of tangible fixed assets		(23,580)	(7,835)
Net cash used in investing activities		(23,580)	(7,835)
Change in cash and cash equivalents in the year		(19,828)	(119,755)
Cash and cash equivalents at the beginning of the year		207,571	327,326
Cash and cash equivalents at the end of the year	19	187,743	207,571

The notes on pages 15 to 29 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024.

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 January 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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 Charity'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 2024

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 2024

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 2024

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 Charity 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 2024

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 €312,717 (2023: €307,105).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

4. Income from donations

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Sports Ireland	100,000	320,000	420,000	393,000
Sponsorship	-	318,000	318,000	45,000
Total 2024	100,000	638,000	738,000	438,000

5. Income from charitable activities

	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Affiliation fees	65,600	65,600	51,750
National Festival	238,106	238,106	229,050
VAT Scheme	4,815	4,815	1,674
Volunteer Awards	3,164	3,164	4,472
Training	381	381	3,387
Total 2024	312,066	312,066	290,333

6. Investment income

	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Deposit interest received	379	379	97
Total 2023	97	97	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

7. Expenditure on charitable activities

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Wages and salaries	99,307	328,931	428,238	339,675
PAYE/PRSI	12,274	31,545	43,819	33,991
Training & development	-	6,424	6,424	8,020
Printing & design	-	927	927	2,626
Postage & Couriers	-	549	549	974
Telephone & broadband	-	7,609	7,609	6,261
Insurance	-	48,708	48,708	48,818
General office expenses	-	22,699	22,699	19,732
Office & committee expenses	-	22,610	22,610	21,019
Legal costs	-	5,320	5,320	3,527
Professional fees	-	41,354	41,354	43,621
Auditors costs	-	10,579	10,579	11,836
AGM/EGM	-	3,621	3,621	7,064
National Festival	-	281,442	281,442	205,647
Volunteer Awards	-	22,136	22,136	9,946
Provincial supports	-	13,188	13,188	9,000
SI Covid 19 Resilience Grant Scheme 3	-	-	-	31,397
Women in Sport	14,071	-	14,071	3,262
Dormant Funding	19,844	-	19,844	12,082
Bank charges	-	982	982	749
Software & IT costs	4,780	30,907	35,687	35,933
Depreciation	-	17,968	17,968	15,697
PR & Marketing	-	7,520	7,520	11,011
Membership & subscriptions	-	1,950	1,950	2,284
	150,276	906,969	1,057,245	884,172

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

8. Net Surplus

This is stated after charging/(crediting):

	2024 €	2023 €
Depreciation of tangible fixed assets	17,968	15,696
	<u>17,968</u>	<u>15,696</u>

9. Auditors' remuneration

	2024 €	2023 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts - audit services only	9,225	9,225
	<u>9,225</u>	<u>9,225</u>

10. Staff costs

	2024 €	2023 €
Wages and salaries	428,239	339,675
Social insurance costs	43,819	33,991
	<u>472,058</u>	<u>373,666</u>

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

	2024 No.	2023 No.
Finance & Admin	14	9
	<u>14</u>	<u>9</u>

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.

11. Directors' remuneration

During the year, no Directors received any remuneration or other benefits (2023 - €NIL).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

11. Directors' remuneration (continued)

During the year ended 31 December 2024, no Director expenses have been incurred (2023 - €NIL).

12. Tangible fixed assets

	Freehold property €	Equipment €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2024	339,130	126,838	52,871	518,839
Additions	-	17,755	5,825	23,580
At 31 December 2024	339,130	144,593	58,696	542,419
Depreciation				
At 1 January 2024	70,203	104,389	37,142	211,734
Charge for the year	6,725	7,015	4,228	17,968
At 31 December 2024	76,928	111,404	41,370	229,702
Net book value				
At 31 December 2024	262,202	33,189	17,326	312,717
At 31 December 2023	268,927	22,449	15,729	307,105

13. Debtors

	2024 €	2023 €
Due within one year		
Trade debtors	10	5
Prepayments	2,001	-
	2,011	5

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

14. Creditors: Amounts falling due within one year

	2024 €	2023 €
Trade creditors	2,446	2,939
Other taxation and social security	10,572	8,944
Other creditors	1,406	4,572
Accruals	27,083	30,462
	<u>41,507</u>	<u>46,917</u>

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2024 €
Unrestricted funds					
Revenue reserves	<u>387,792</u>	<u>950,445</u>	<u>(906,969)</u>	<u>(30,304)</u>	<u>400,964</u>
Restricted funds					
WIS 2023	16,538	-	(17,800)	1,262	-
SI Covid 19	33,891	-	(34,025)	134	-
Dormant Account Funding 2023	29,543	5,000	(63,427)	28,884	-
WIS 2024	-	35,000	(35,024)	24	-
Dormant Account Funding 2024	-	60,000	-	-	60,000
	<u>79,972</u>	<u>100,000</u>	<u>(150,276)</u>	<u>30,304</u>	<u>60,000</u>
Total of funds	<u>467,764</u>	<u>1,050,445</u>	<u>(1,057,245)</u>	<u>-</u>	<u>460,964</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2023 €</i>
Unrestricted funds				
General Funds	503,130	655,430	(770,768)	387,792
Restricted funds				
Restricted Funds	120,376	73,000	(113,404)	79,972
Total of funds	623,506	728,430	(884,172)	467,764

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 €	Income €	Expenditure €	Transfers in/out €	Balance at 31 December 2024 €
General funds	387,792	950,445	(906,969)	(30,304)	400,964
Restricted funds	79,972	100,000	(150,276)	30,304	60,000
	467,764	1,050,445	(1,057,245)	-	460,964

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

16. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2023 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2023 €</i>
General funds	503,130	655,430	(770,768)	387,792
Restricted funds	120,376	73,000	(113,404)	79,972
	<u>623,506</u>	<u>728,430</u>	<u>(884,172)</u>	<u>467,764</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 €	Unrestricted funds 2024 €	Total funds 2024 €
Tangible fixed assets	-	312,717	312,717
Current assets	60,000	129,754	189,754
Creditors due within one year	-	(41,507)	(41,507)
Total	<u>60,000</u>	<u>400,964</u>	<u>460,964</u>

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 €</i>	<i>Unrestricted funds 2023 €</i>	<i>Total funds 2023 €</i>
Tangible fixed assets	-	307,105	307,105
Current assets	79,972	127,604	207,576
Creditors due within one year	-	(46,917)	(46,917)
Total	<u>79,972</u>	<u>387,792</u>	<u>467,764</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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

	2024 €	2023 €
Net income for the period (as per Statement of Financial Activities)	(6,800)	(155,742)
Adjustments for:		
Depreciation charges	17,968	15,696
Increase in debtors	(2,006)	13,581
Decrease in creditors	(5,410)	11,882
Net cash provided by/(used in) operating activities	3,752	(114,583)

19. Analysis of cash and cash equivalents

	2024 €	2023 €
Cash in hand	187,743	207,571
Total cash and cash equivalents	187,743	207,571

20. Analysis of Net Debt

	At 1 January 2024 €	Cash flows €	At 31 December 2024 €
Cash at bank and in hand	207,571	(19,828)	187,743
	207,571	(19,828)	187,743

21. Contingent liabilities

There were no contingent liabilities at the year ended 31 December 2024.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

22. Capital commitments

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

23. Members' liability

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.

24. Related party transactions

There were no transactions with related parties during the year. (2023:€NIL).

25. Post balance sheet events

There were no events affecting the Charity post year end.

26. Approval of the financial statements

The board of directors approved these financial statements for issue on **14 June 2025**

GRANTS AND STATE FUNDING

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

Grant 1

Agency	Sports Ireland / Sponsoring Department
Grant Program	NGB Grant
Purpose of Grant	Salaries and administration
Total Grant	€320,000
Grant taken to income in the period	€320,000
Cash received in the period	€320,000
Any grant amounts due or (deferred)	€0.00
Expenditure	€320,000
Term	2024
Received year end	31 st December 2024
Capital Grant	No
Restriction on Use	No

Grant 2

Agency	Sports Ireland / Sponsoring Department
Grant Program	Dormant Funding
Purpose of Grant	Volunteer Support (€50k)
	Disability Training & Education Fund (€10k)
Total Grant	€60,000
Grant taken to income in the period	€60,000
Cash received in the period	€60,000
Any grant amounts due or (deferred)	€60,000
Expenditure	€0.00
Term	2024
Received year end	31 st December 2024
Capital Grant	No
Restriction on Use	Yes

GRANTS AND STATE FUNDING (CONTINUED)

Grant 3

Agency	Sports Ireland / Sponsoring Department
Grant Program	WIS Grant
Purpose of Grant	Salaries and administration
Total Grant	€35,000
Grant taken to income in the period	€35,000
Cash received in the period	€35,000
Any grant amounts due or (deferred)	€0.00
Expenditure	€35,024
Term	2024
Received year end	31 st December 2024
Capital Grant	No
Restriction on Use	Yes

Grant 4

Agency	Sports Ireland / Sponsoring Department
Grant Program	Dormant Account
Purpose of Grant	Dormant Funding Diversity & Inclusion
Total Grant	€50,000
Grant taken to income in the period	€5,000
Cash received in the period	€5,000
Any grant amounts due or (deferred)	€0.00
Expenditure	€63,427
Term	2024
Received year end	31 st December 2024
Capital Grant	No
Restriction on Use	Yes





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Company Registration Number 20017057

