



Community Games

Annual Report

2025



Participation • Community • Opportunity

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Board Sub-Committees

Finance & Risk Committee

This Committee oversees the budgets and ensures financial controls and appropriate risk management is in place for the organisation. It is chaired by the Treasurer.

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 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 Committee

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 the 2026 Cairn Community Games AGM and thank you for your continued hard work and dedication to the Organisation.

As this is my final address to an AGM as President, I want to acknowledge all the support, courtesy and good will that I have received over the last 6 years from so many people across the country. You gave me the privilege of a lifetime for which I will always be grateful. In that time, I hope I have carried out my duties to the best of my ability. Have I made mistakes, most certainly. I have made decisions that have annoyed people, most certainly. To have done neither, however, would have meant not having done anything and that is not what you elect the Board of Directors to do.

Looking back over the last few years I am satisfied that while we have still work to do, we have come a long way and put in place a much stronger organisation.

We have a new constitution with two independent Board members and term limits, providing much more access to new people and new ideas. New committees with independent members now look at Governance and Audit. This allows you to be safe in the knowledge as stakeholders that we are running the Organisation you put so much time into to the highest possible standards.

The work done on making National Festivals a fun, family-friendly experience has been fantastic and thanks are due to everyone who has been involved in the continually evolving running of those events. Every festival is a complex event and takes hard work to plan and execute and it says everything about the work done when you see so many smiling faces at each of our weekends.

I have to make special mention of the Arts & Culture weekend. From a small seed sown in a call from the CEO who suggested a stand-alone event to what is now, in my opinion, a uniquely Cairn Community Games event, we now showcase incredible talent over two enjoyable days.

All this could not have been done without the hard work of the current board and all previous Boards I have had the privilege to work with since my election. I want to thank everyone who has served on the Board since 2020 for their hard work and dedication. It was pleasure to work alongside them.



President's Address (cont'd)

GERRY McGUINNESS • PRESIDENT

I also want to thank our very dedicated staff, who work tirelessly all year round. I particularly want to say thank you to our CEO, David Hoysted. Everyone here knows David's commitment to this organisation and how hard he works on everyone's behalf. It has been a pleasure to work closely with him in this role for the last few years.

My biggest thanks however I save for the most important people in Cairn Community Games, the thousands of eager, enthusiastic children who participate year in and year out. To every child who has taken the time to say hello, chat about what they are doing and what they hope to do - to every child who asked to swap their medal for my one - to every child who asked me what I won my medal for - thank you, thank you for taking the time to chat, be kind and make me smile because it made me go away refreshed and feeling that what we do is worthwhile and bringing happiness to many.

Never underestimate the work you do. Children have a difficult time growing up in modern society. But thanks to every one of you and thousands more like you, for a while in the events Cairn Community Games run, they can be happy smiling carefree children with all those problems left at the door. Of that you can be very proud.

As I leave this job I will finish by saying what I say to the participants, if you see me around don't be afraid to come up and say hi.

Thank you.



Chief Executive Report

DAVID HOYSTED • CHIEF EXECUTIVE

I am delighted to present my report to the Annual General Meeting and reflect on another significant year for Cairn Community Games.

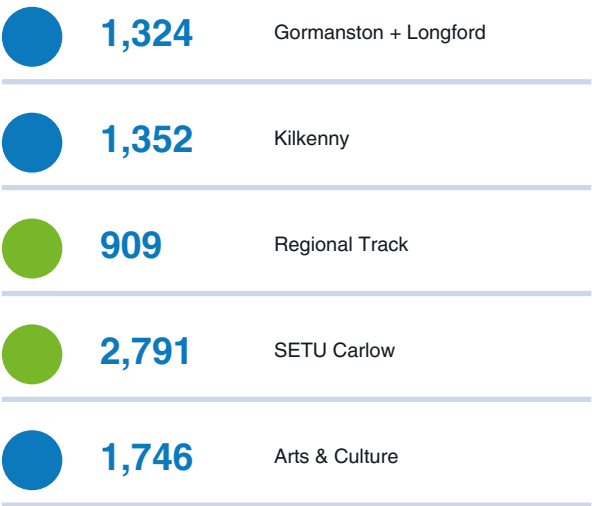
The numbers from 2025 tell the story of a vibrant and ambitious organisation, but behind every number is a child, parent, volunteer, coach, committee member and community helping to make Community Games happen. Across our National Finals in Gormanston, Longford, Kilkenny, Clonmel, Athlone and Carlow, thousands of young people participated, supported by families and hundreds of volunteers. We welcomed 1,324 participants at the Gormanston and Longford National Finals, 1,352 at Kilkenny, 909 at the Regional Track Finals, 2,791 at the Track, Field and Teams National Finals in SETU Carlow, and 1,746 at the Arts and Culture National Finals.

More than 7,500 Cairn Community Games medals were awarded during the year. While this is an extraordinary achievement, the real success is the opportunity we provide young people to participate, build confidence, make friends, represent their communities and enjoy being part of something bigger than themselves.

We also made significant progress in raising our profile and reach. Facebook reached more than four million people, while Instagram, TikTok and live-streaming brought our events to audiences far beyond the venues. Our county Community Games Facebook following increased from 39,571 in 2024 to 42,909 in 2025. Arts and Culture participation increased by 11.1% compared with 2024, while the launch of our new website in July was another important step in modernising how we communicate with our communities.

We must also recognise the challenges ahead. Volunteer recruitment at grassroots level remains a significant issue, with areas finding it increasingly difficult to attract new volunteers and the average age of our existing volunteer base now over 42. Addressing this collectively will be essential to protecting the future of Community Games.

Participation in 2025



Chief Executive Report (cont'd)

DAVID HOYSTED • CHIEF EXECUTIVE

None of this happens without strong governance, clear leadership and a Board that understands both its responsibilities and the purpose of the organisation.

I want to acknowledge the commitment of the Board throughout the year. The Board has continued to provide the oversight, challenge, guidance and support that are essential to the effective running of Cairn Community Games. Good governance is not always visible to the wider membership, but it is fundamental to everything we do. It gives the organisation stability, accountability and confidence as we plan for the future.

As CEO, I am very conscious of the responsibility that comes with this role. I am equally conscious that the role of CEO cannot be separated from the people around me. I am fortunate to work with a Board that supports me, challenges me when necessary and allows me to get on with the job of leading the organisation and supporting our staff and volunteers.

I want to place on record my appreciation for the trust and confidence the Board has shown in me personally. I also want to recognise our staff team, whose commitment, professionalism and willingness to go the extra mile are central to the progress we have made. The achievements of 2025 belong to them as much as anyone.

Finally, I want to say something that is particularly important to me personally.

We are saying goodbye to two people who have given many years of service to Community Games - our President, Gerry McGuinness, and our Treasurer, Eileen Doherty.

Gerry and Eileen have contributed to this organisation at many different levels over many years. Their service cannot simply be measured in meetings attended or positions held. It is measured in the time they have given, the decisions they have helped make, the people they have supported and the care they have shown for the organisation and its future.

In particular, I want to thank them for their commitment to good governance and their oversight of the organisation. They have understood the importance of ensuring that Community Games is properly led, properly managed and always focused on the young people and communities at the heart of what we do. On a personal level, I also want to thank Gerry and Eileen for the support given to me and to our staff team whenever guidance or reassurance was needed. For that, I am genuinely grateful.

As we look ahead, our task is to build on the foundations that have been laid, to embrace the challenges in front of us and to make sure that Cairn Community Games continues to provide opportunities, memories and a sense of belonging for generations of young people to come. The future is an exciting one.

I look forward to continuing that journey with our Board, staff volunteers and all of our communities.

Thank you.

Audit Committee



SEAN GILL • CHAIRPERSON



**Independent
assurance and
oversight to the
Board of Directors.**

OVERSIGHT
✓

ASSURANCE
✓

The audit 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 a decade of relevant financial experience, a number of which, includes several years on the Audit committee.

The committee met on a number of occasions throughout the year in order to receive updates on the financial matters of the organisation.

The committee have examined 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 reflection of Community Games financial position for the year ended 31 December 2025.

The Audit committee will continue to assist the board and provide advice in order for its members to fulfil their responsibilities to the members and stakeholders of the organisation.

Thank you

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 2025, 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. The Young Voices in Sport model now forms part of our Strategic Plan 2025 to 2028 and we look forward to continuing our work on this.

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.



Secretary's Report



PHYLLIS FARRELL • COMPANY SECRETARY

As Company Secretary throughout 2025, I am pleased to report on a year of continued governance, compliance and organisational development for Community Games.

The Board of Directors met formally on nine occasions during the year. Meetings focused on governance, policy oversight, financial and risk matters, strategic planning and the effective operation of the organisation.

Community Games maintained its statutory and governance obligations during 2025. Companies Registration Office (CRO) and Register of Beneficial Ownership (RBO) records and filings are up to date, together with Sport Ireland governance requirements and Charities Regulator requirements.

I wish to thank the members of the Board, committees, volunteers and staff for their continued work and professionalism throughout 2025.



Committees 2025

Training & Development

Member	05/02/2025
Fiona Shannon (Chair)	Present
Nicola Lalor	Present
Brenda Boylan	Present
Anthony Leonard	Present
Ita Harris	Absent
Aisling Joyce (Staff)	Present
Joan Poland (Staff)	Present

Communications

Member	02/07/2025	30/07/2025	20/08/2025
Fiona Hannon (Chair)	Present	Present	Present
Lisa Ennis (Staff)	Present	Present	Present
Grainne O'Shea (Staff)	Absent	Absent	Absent
Sara Parge	Present	Absent	Present
Mairead Breen	Absent	Absent	Absent
Caoimhe O'Dea	Present	Present	Present

Activities

Member	10/09/2025
Eleanor O'Brien (Chair)	Present
Tricia Collins (Staff)	Present
Fiona Hannon	Present
Barry Byrne	Absent
Jane Walsh	Present
Joe Fox	Absent

Finance & Risk

Member	23/01/2025	10/06/2025
Eileen Doherty (Chair)	Present	Present
Sabrina McConnell (Staff)	Present	Present
Laura O'Donoghue	Present	Present
Graham Meakins	Present	Present
Mary Denny (1st Nov Board Meeting)	N/A	N/A

Audit Committee

Member	15/04/2025
Sean Gill (Chair)	Present
Thomas O'Connor	Present
Peter Gillespie	Present
Fiona Shannon	Present
Sinead Collieran (Staff)	Absent

Rules

Member	06/05/2025
Phyllis Farrell (Chair)	Present
Eleanor O'Brien	Absent
Anne Taaffe	Present
Carmel Greal	Present
Tricia Collins (Staff)	Present

Committees 2025

Governance

Member	14/07/2025	08/12/2025
Eileen Doherty (Chair)	Present	Present
Catherine Timony	Present	Present
Stephanie O'Brien	Present	Present
Tricia Collins (Staff)	Present	Present
Thea Gilien	Joined after 14/07	Present
Phyllis Farrell	Absent	Present

National Complaints Committee

Members	
Niall Geaney	Beibhinn Murphy
Emma Davey	Mark Curran
Eoin O'Connor	
<i>Meetings only take place if there is a complaint.</i>	

Appeals

Members	
Paul Doogue (Chair)	Sinead Colleran (Staff)
Maria Moore	Declan Regan
<i>Meetings only take place if there is an appeal.</i>	

Standing Orders

Members	
Margaret Bolton (Chair)	Mary Durkan
Margaret Culloty	Tricia Collins (Staff)
<i>Meetings take place ahead of the AGM.</i>	

Strategic Planning

Member	13/08/2025	06/09/2025	21/10/2025
Leo Marron (Chair)	Present	Present	Present
Susan Gillett (Staff)	Present	Present	Present
Peter Gillespie	Present	Present	Present
Declan Regan	Present	Absent	Present
Niamh Savage	Present	Present	Present

Safeguarding Report

David Hoysted - Chief Executive

Safeguarding remains a core priority for Community Games. Complaints and welfare concerns remained very low throughout 2025, reflecting the continued commitment of our Areas, Counties and volunteers to providing a safe and positive environment for children and young people.

Our safeguarding framework continues to focus on Garda Vetting, Codes of Conduct, mandatory training and legislative compliance, including Risk Assessments and Child Safeguarding Statements. Several Garda Vetting workshops were held during the year, while Safeguarding 1, 2 and 3 courses were delivered alongside Coaching Children, Coaching Teenage Girls and Physical Literacy training, helping to promote greater awareness of the holistic approach required when coaching and supporting children and young people.

Towards the end of 2025, we also commenced mandatory Safeguarding webinars for Children's Officers, linked to the Area Affiliation process, helping to ensure those undertaking these important roles have the appropriate knowledge and training.

I would particularly like to thank our Safeguarding Consultant, Donal Gillespie, for his expertise, support and commitment throughout the year, and all our volunteers and Children's Officers for their continued work in keeping Community Games a safe and enjoyable environment for every child.



Board of Directors

BIOGRAPHIES • BOARDMEETINGS ATTENDED



Gerry McGuinness
PRESIDENT

A lifelong Community Games volunteer and Civil Service professional, Gerry holds a QQI Level 9 qualification in Sports Governance from the Institute of Public Administration.

ATTENDED: 9/9



Paul Doogue
DEPUTY PRESIDENT

Paul serves as Vice-Chairperson of Carlow County Council and brings extensive experience in local government, community leadership and public service to his role.

ATTENDED: 7/9



Phyllis Farrell
Secretary

Phyllis is an experienced community volunteer with strong involvement in Community Games and Wicklow PPN, bringing extensive knowledge of governance, community engagement and local development.

ATTENDED: 9/9



Eileen Doherty
TREASURER

A lifelong Community Games volunteer who works in a primary school, Eileen holds a QQI Level 9 qualification in Sports Governance from the Institute of Public Administration.

ATTENDED: 7/9



Fiona Hannon
COMMUNICATIONS DIRECTOR

Fiona is a nurse and long-standing Community Games volunteer and coach with experience at area, county and provincial level.

ATTENDED: 8/9



Peter Gillespie
ACTIVITIES DIRECTOR

A lifelong Community Games volunteer, Peter brings extensive organisational and community experience alongside his professional role with TUS Sligo.

ATTENDED: 8/9



Michael Maher
MUNSTER DIRECTOR

Michael is a lifelong Community Games volunteer with extensive experience supporting the organisation and its activities at local, county and provincial level.

ATTENDED: 8/9



Leo Marron
ULSTER DIRECTOR

Leo is a lifelong Community Games volunteer with extensive experience and commitment to the development and delivery of Community Games across all levels of the organisation.

ATTENDED: 7/9



Melanie Ryan
LEINSTER DIRECTOR

Melanie is a lifelong Community Games volunteer, Leinster Children's Officer and Civil Service professional with extensive experience in safeguarding and community sport.

ATTENDED: 7/9



Kenny Olaniyi
INDEPENDENT DIRECTOR

Kenny is Global Campus Manager and founder of the Femmy O Foundation. As Chair of the EDI Committee, he brings expertise in leadership, inclusion and organisational development.

ATTENDED: 5/9



David Fitzsimons
INDEPENDENT DIRECTOR
Joined post AGM • September 2025

David is Group COO and Commercial Director of UCD Students' Union, bringing extensive experience in governance, commercial management and strategy.

ATTENDED: 1/9



Catriona McKeon
DIRECTOR OF TRAINING AND DEVELOPMENT
Joined post AGM • September 2025

Catriona is a Community Games county volunteer and quality assurance professional, bringing experience in governance, standards, training and organisational development.

ATTENDED: 1/9



Fiona Kelly Shannon
FORMER TRAINING & DEVELOPMENT DIRECTOR
Resigned at AGM • September 2025

Fiona is an SNA from Wicklow and a lifelong Community Games volunteer with extensive experience at Area and County committee level. She served as Training and Development Director.

ATTENDED: 6/9



Eleanor O'Brien
FORMER ACTIVITIES DIRECTOR
Resigned at AGM • September 2025

Eleanor is a secondary school teacher and lifelong Community Games volunteer with extensive experience at area, county and provincial level. She previously served as Activities Director.

ATTENDED: 6/9

Governance Update



EILEEN DOHERTY • TREASURER

Community Games is a company limited by guarantee and a registered charity in Ireland. This structure ensures full compliance with applicable company and charity law while embedding our not-for-profit purpose: all income is reinvested to support and expand 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, reflecting our commitment to the highest standards of accountability, transparency, integrity, leadership, and effective organisational control.

Board Oversight and Separation of Roles

The Board of Directors has ultimate responsibility for organisational governance, strategic direction, financial oversight, risk management, and statutory compliance.

A clear separation is maintained between governance and day-to-day operations. The Chief Executive is responsible for the operational management of the organisation and attends Board meetings in an advisory, non-Board capacity. This structure supports appropriate independence, accountability, and effective oversight in line with good governance practice.

Stakeholder Engagement

Community Games is committed to meaningful and inclusive stakeholder engagement. We engage regularly with our stakeholders through Annual General Meetings (AGMs), volunteer feedback surveys, consultations, and engagement on our strategic planning process.

These mechanisms provide opportunities for stakeholders to contribute to organisational development, inform decision-making, and ensure that our priorities remain responsive to the needs of the communities and children we serve.



BOARD



RISK



POLICY



COMPLIANCE

Governance Update (cont'd)

ACCOUNTABILITY • OVERSIGHT • COMPLIANCE

A formal Conflict of Interest Policy has been adopted and is reviewed regularly. Directors and relevant personnel are required to declare actual, potential, or perceived conflicts of interest, with appropriate procedures in place for managing and recording such declarations.

Board Recruitment and Training

Board members are recruited through a skills-based and transparent selection process, ensuring that the Board collectively possesses the expertise and experience required to fulfil its responsibilities effectively.

All new Board members receive a formal induction, supported by ongoing governance training and development to ensure continued awareness of their legal, fiduciary and regulatory responsibilities.

Delegation and Committees

There is a clear framework for the delegation of authority from the Board to management and specialist committees.

Each committee operates under clearly defined terms of reference, with responsibilities, reporting arrangements and delegated authority established by the Board.



Financial Report



EILEEN DOHERTY • TREASURER

“

Our priority is to ensure that we continue to provide a positive, enjoyable and high-quality experience for all participants and their families, while delivering events that offer excellent value for money.

The Community Games 2025 Financial Statements and Financial Report are presented to you now in the following pages of this Annual Report.

The accounts have been prepared in accordance with the Charities SORP requirements.

Community Games remains in a strong financial position, despite recording a loss for the 2025 financial year. We continue to manage our finances carefully and responsibly, with a focus on ensuring the long-term sustainability of the organisation.

One of our key challenges is the continued increase in operating costs, particularly those associated with the organisation and delivery of our National Finals. Our priority is to ensure that we continue to provide a positive, enjoyable and high-quality experience for all participants and their families, while delivering events that offer excellent value for money.

We are extremely grateful to our members, sponsors, funding partners and all those who support Community Games throughout the year.

Their continued commitment and support are vital to the success of our organisation.

We look forward to building on this support and working together to deliver another successful year for Community Games in 2026.



Financial Statements

For the year ended 31 December 2025

***Registered number: 99332
CHY Number:7586
Registered Charity Number (RCN): 20017057***

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

DIRECTORS REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Directors	Eileen Doherty
	Gerard McGuinness
	Peter Gillespie
	Phyllis Farrell
	Micheal Maher
	Paul Doogue
	Fiona Hannon
	Leo Marron
	Melanie Ryan
	Fiona Kelly Shannon (resigned 20 September 2025)
	Eleanor O'Brien (resigned 20 September 2025)
	Kenny Olaniyi (appointed 15 June 2025)
	David Fitzsimons (appointed 20 September 2025)
	Catriona McKeon (appointed 10 November 2025)
Company registered number	99332
CHY number	7586
Registered charity number	20017057
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

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

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors' present their annual report together with the audited Financial Statements of Community Games for the year ended 31 December 2025.

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 (FRS 102) (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 12 trustees.

Principal Activities

The principal activity of Community Games is the promotion and organisation of community-based sport and cultural activities for children and young people throughout Ireland. Through its volunteer-led structure, the organisation supports participation at Area, County, Provincial and National levels, providing opportunities for children and young people to take part in inclusive, enjoyable sport and cultural activities within their communities.

Review of Activities and Performance

During 2025, Community Games continued to deliver a broad programme of sporting and cultural activities across its Area, County, Provincial and National structures. The organisation remained focused on providing positive, inclusive and well-managed experiences for children and young people in communities throughout Ireland.

In 2025, over 170,000 children and young people participated in Community Games activities nationwide, including six National Finals. Our core performance indicators for the organisation included: volunteer engagement, governance compliance, number of children participating and safeguarding implementation.

Governance

The Board is responsible for the governance, strategic oversight and long-term sustainability of Community Games. During the year, the Board continued to oversee the organisation's activities, financial performance, risk management and operational planning.

In carrying out its responsibilities, the Board had regard to the principles of the Charities Governance Code and the Governance Code for Sport and remained focused on ensuring that Community Games advanced its charitable purpose, acted with integrity, exercised proper control, worked effectively as a governing body and remained accountable and transparent in its decision-making and oversight.

Two new independent Directors were appointed during the year, strengthening the Board's skills and governance capacity.

A Governance Committee operates under approved terms of reference to support best practice across the organisation and to promote transparency and accountability in all areas. In addition, the Board appointed

Catriona McKeon as training and development Director on November 10th 2025.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Risk Management

Community Games operates within a clearly defined risk management framework overseen by the Board and the Finance and Risk Committee. A comprehensive Risk Register is maintained and reviewed regularly, with risks identified, assessed and monitored across strategic, operational, financial, safeguarding and reputational pillars.

Risk Appetite

The organisation adopts a generally low risk appetite, reflecting its role as a volunteer-led organisation working with children and young people. There is a particularly low appetite for risks relating to safeguarding, legal and regulatory compliance, data protection and reputation.

A low to moderate appetite is applied to financial and operational risks where this supports sustainability and strategic objectives, provided appropriate controls and oversight are in place. The Risk Appetite Statement guides decision-making and helps ensure that risk-taking remains proportionate, controlled and aligned with the organisation's charitable purpose.

Safeguarding

Safeguarding remains the organisation's highest risk priority. During 2025, safeguarding audits and reviews were carried out across Areas, Counties and Provinces to support consistently high standards nationwide and to provide assurance that safeguarding practices, vetting and reporting procedures are in place and operating effectively.

Mandatory safeguarding briefings which were commenced in Q4 2025 were required for affiliation for the 2026 season, reinforcing the organisation's commitment to child welfare and ensuring that volunteers are fully informed of their responsibilities. This commitment will continue each year.

Equality, Diversity and Inclusion

Equality, Diversity and Inclusion is central to Community Games' mission and values. During 2025, the organisation continued to embed inclusive practices across sport, cultural activities and governance, with a focus on welcoming new communities, supporting participation from diverse backgrounds and removing barriers to involvement. We retained our Silver Award from the Irish Centre for Diversity.

The Strategic Plan commits the organisation to reaching new communities, including families from migrant backgrounds and underrepresented groups and from socio-economically deprived areas, and to increasing volunteer diversity over the coming years.

Environmental and Sustainability Approach

Community Games recognises its responsibility to operate in an environmentally conscious manner. While the organisation has a limited environmental footprint, steps are taken to reduce waste, promote efficient resource use and consider sustainability in event planning and operations. Examples of actions taken to reduce our carbon footprint in 2025 were consistent promotion of public transport as an option for our participants and families to make their way to our events. In addition, we have significantly reduced our use of paper where possible and have prioritised the creation of digital resources for our volunteers and parents and introduced paperless e-ticketing across all our events.

Financial Review

Cairn Community Games' total income for 2025 amounted to €1,036,903, compared with €1,050,445 in 2024. Income for the year continued to reflect a broad and diversified base, including grant income, event-related income, sponsorship and other revenue streams.

Total expenditure for 2025 amounted to €1,095,050, compared with €1,057,245 in the previous year. The increase in expenditure arose primarily from higher costs associated with event delivery, most notably the

COMMUNITY GAMES
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

increased cost of providing family entertainment across the majority of events, together with increased operational costs associated with the National Finals, including health and safety and traffic management.

These additional costs reflected the organisation's continued focus on delivering safe, accessible and well-managed events for participants, volunteers, families and spectators. They also reflected the increasing operational complexity involved in staging large-scale events to an appropriate standard.

A significant portion of expenditure during the year continued to be directed towards programme and event delivery across the Community Games structure, including local, county and national initiatives.

Overall Result

Overall, Community Games recorded a net deficit of €58,147 for the year ended 31 December 2025. This outcome was principally driven by increased expenditure on event delivery and operational supports designed to enhance safety, accessibility and the overall family experience at National Finals events.

Although the year resulted in a deficit, the expenditure reflected a deliberate commitment to maintaining the quality, integrity and accessibility of Community Games activities at national level.

Challenges and Continuous Improvement

While participation remained strong, the organisation continued to operate in a challenging environment, including rising costs, increased compliance obligations and capacity pressures on volunteers. These challenges are being addressed through clearer structures, improved digital systems and targeted training and supports, as set out in the Strategic Plan.

Website and Communications

In 2025, Cairn Community Games launched a new national website, providing clearer and more accessible information for families, volunteers and stakeholders. The website supports improved communication, transparency and engagement across all levels of the organisation.

Volunteering and Community Impact

Volunteers remain the backbone of Community Games. In 2025, the organisation continued to prioritise volunteer recruitment, training and support, with particular emphasis on reaching new communities and broadening participation.

Compliance Statement

The Directors confirm that Community Games is compliant with the requirements of the Charities Regulator, the Companies Registration Office, the Sport Ireland Code of Governance for Sport, and all other relevant statutory and regulatory obligations.

Future Developments

Looking ahead, the Board has approved modest increases in affiliation fees and in participant and spectator charges as part of a broader approach to maintaining the long-term sustainability of Community Games activities. These measures, together with continued focus on cost control and operational efficiency, are intended to assist in managing rising delivery costs while continuing to provide safe, well-managed and accessible events.

Going Concern

In considering the appropriateness of the going concern basis in the preparation of the Financial Statements, the Board reviewed the year-end financial position, current reserves, projected cash flows and the approved budget and operating plans for 2026. The CEO prepares budgets and cashflow forecasts in conjunction with the Finance Manager/Treasurer. These inform the financial information reviewed and approved by the Board,

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

including the Balance Sheet, Profit & Loss, and going concern assessment.

Having considered these matters, the Board is satisfied that Community Games has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Financial Statements have been prepared on the going concern basis.

Acknowledgement

The Board wishes to acknowledge and sincerely thank the thousands of volunteers nationwide who organise and deliver Community Games activities at Area, County and Provincial level. Their commitment, time and community spirit are fundamental to the success of the organisation.

The Board also wishes to thank the staff at Headquarters for their dedication, professionalism and continued support in coordinating and sustaining the work of Community Games throughout the year.

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

Eileen Doherty
Eileen Doherty / Aug 12, 2026 12:50:55 GMT+1

Eileen Doherty

Director

Date: 28/07/2026

Gerry McGuinness

Gerry McGuinness / Aug 14, 2026 08:28:47 GMT+1

Gerard McGuinness

Director

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

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.

The Directors' are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in Ireland governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

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


Eileen Doherty (Aug 13, 2026 21:50:05 GMT+1)
Eileen Doherty
Director
Date: 28/07/2026


Gerard McGuinness (Aug 13, 2026 00:20:47 GMT+1)
Gerard McGuinness
Director

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

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 2025 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 2025 and of its deficit 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 therequirements 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.

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

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.

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

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

Auditors' responsibilities for the audit of the Financial Statements

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Michelle O'Donoghue

Michelle O'Donoghue (Aug 14, 2026 14:57:11 GMT+1)

Michelle O'Donoghue

for and on behalf of

RBK Business Advisers

Chartered Accountants & Statutory Audit Firm

RBK House

Irishtown

Athlone

Co. Westmeath

Date: 29/07/2026

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Income from:					
Donations	4	100,000	617,000	717,000	738,000
Charitable activities	5	-	319,525	319,525	312,066
Other interest receivable	6	-	378	378	379
Total income		100,000	936,903	1,036,903	1,050,445
Expenditure on:					
Charitable activities	7	86,166	1,008,884	1,095,050	1,057,245
Total expenditure		86,166	1,008,884	1,095,050	1,057,245
Net movement in funds		13,834	(71,981)	(58,147)	(6,800)
Reconciliation of funds:					
Total funds brought forward		60,000	400,964	460,964	467,764
Net movement in funds		13,834	(71,981)	(58,147)	(6,800)
Total funds carried forward		73,834	328,983	402,817	460,964

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

The notes on pages 15 to 34 form part of these Financial Statements.

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

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	12	288,804	312,717
		<u>288,804</u>	<u>312,717</u>
Current assets			
Debtors	13	1,642	2,011
Cash at bank and in hand	19	164,291	187,743
		<u>165,933</u>	<u>189,754</u>
Creditors: amounts falling due within one year	14	(51,920)	(41,507)
Net current assets		114,013	148,247
Total net assets		<u>402,817</u>	<u>460,964</u>
Charity funds			
Restricted funds	15	73,834	60,000
Unrestricted funds	15	328,983	400,964
Total funds		<u>402,817</u>	<u>460,964</u>

The Financial Statements were approved and authorised for issue by the Directors' and signed on their behalf by:

Eileen Doherty

Eileen Doherty (Aug 13, 2026 21:50:05 GMT+1)

Eileen Doherty

Director

Date: 28/07/2026

Gerry McGuinness

Gerry McGuinness (Aug 14, 2025 08:26:47 GMT+1)

Gerard McGuinness

Director

The notes on pages 15 to 34 form part of these Financial Statements.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 €	2024 €
<i>Cash flows from operating activities</i>			
Net cash used in operating activities	18	(22,037)	3,752
<i>Cash flows from investing activities</i>			
Purchase of tangible fixed assets		(1,415)	(23,580)
<i>Net cash used in investing activities</i>		(1,415)	(23,580)
<i>Change in cash and cash equivalents in the year</i>		(23,452)	(19,828)
Cash and cash equivalents at the beginning of the year		187,743	207,571
<i>Cash and cash equivalents at the end of the year</i>	19	164,291	187,743

The notes on pages 15 to 34 form part of these Financial Statements.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1. General information

These Financial Statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes incorporating significant accounting policies constitute the individual financial statements of Community Games for the financial year ended 31 December 2025.

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 Charity.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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 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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

2. Accounting policies (continued)

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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 €288,804 (2024: €312,717).

Income recognition

In applying the income recognition principles of the Charities SORP, judgements are occasionally required to ascertain whether a grant agreement is performance or non-performance based. This is done using established criteria that are applied consistently across all funding instruments and from one period to the next. Furthermore, where grant agreements are found to be performance based, judgements are required as to the level of income that should be recognised for the year. All judgements are made at the individual grant level and are subject to appropriate review and approval processes.

Accruals and Provisions

Various accruals and provisions are recorded in the Financial Statements. The estimates used to establish accruals and provisions are based on historical experience and other facts and reasonable assumptions under the circumstances. If the historical data of the Charity used to establish its accruals and provisions does not reflect the Charity's ultimate exposure, accruals and provisions may need to be increased or decreased and future results of operations could be materially affected.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

4. Income from donations

	<i>Restricted funds 2025 €</i>	<i>Unrestricted funds 2025 €</i>	<i>Total funds 2025 €</i>	<i>Total funds 2024 €</i>
Sport Ireland	100,000	340,000	440,000	420,000
Sponsorship	-	277,000	277,000	318,000
Total 2025	100,000	617,000	717,000	738,000
Total 2024	100,000	638,000	738,000	

Grants & State Funding

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

Grant 1

In accordance with 'Sport Ireland Funding Terms Conditions' dated June 2025 and in full compliance with DPER Circular 13/2014:

Agency	Sport Ireland
Grant Programme	Women in Sport
Purpose of the Grant	Salaries and administration
Term	1st June 2025 to 31st May 2026
Total Grant	€35,000
Received in the financial year	€35,000
Expenditure in the financial year	€10,444
Fund deferred or due at financial year end	€24,556 deferred

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Grant 2

In accordance with 'Sport Ireland Funding Terms Conditions' dated December 2025 and in full compliance with DPER Circular 13/2014:

Agency	Sport Ireland
Grant Programme	Dormant Account
Purpose of the Grant	Volunteer Support
Term	1st January to 31st December 2026
Total Grant	€83,000
Received in the financial year	€33,000
Expenditure in the financial year	€62,950
Fund deferred or due at financial year end	€20,050 deferred

Grant 3

In accordance with 'Sport Ireland Funding Terms Conditions' dated December 2025 and in full compliance with DPER Circular 13/2014:

Agency	Sport Ireland
Grant Programme	Dormant Account
Purpose of the Grant	Disability Training & Education
Term	1st January to 31st December 2026
Total Grant	€15,000
Received in the financial year	€5,000
Expenditure in the financial year	€12,772
Fund deferred or due at financial year end	€2,228 deferred

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Grant 4

In accordance with 'Sport Ireland Funding Terms Conditions' dated December 2025 and in full compliance with DPER Circular 13/2014:

Agency	Sport Ireland
Grant Programme	Dormant Account
Purpose of the Grant	Diversity
Term	1st January to 31st December 2026
Total Grant	€27,000
Received in the financial year	€27,000
Expenditure in the financial year	€NIL
Fund deferred or due at financial year end	€27,000 deferred

The Charity confirms that no duplication of funding has occurred in respect of the income recognised from all grants during the financial year.

5. Income from charitable activities

	Unrestricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Affiliation fees	67,840	67,840	65,600
National Festival	254,087	254,087	238,106
Appeals	590	590	-
VAT Scheme	5,211	5,211	4,815
Loss on Disposal of Assets	(9,535)	(9,535)	3,164
Training	1,332	1,332	381
Total 2025	319,525	319,525	312,066
Total 2024	312,066	312,066	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

6. Investment income

	<i>Unrestricted funds 2025 €</i>	<i>Total funds 2025 €</i>	<i>Total funds 2024 €</i>
Deposit interest received	378	378	379
	<u>379</u>	<u>379</u>	
Total 2024	<u>379</u>	<u>379</u>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

7. Expenditure on charitable activities

	<i>Restricted funds 2025 €</i>	<i>Unrestricted funds 2025 €</i>	<i>Total funds 2025 €</i>	<i>Total funds 2024 €</i>
Wages and Salaries	46,601	406,707	453,308	428,238
PAYE/PRSI	5,760	41,155	46,915	43,819
Training & Development	-	6,293	6,293	6,424
Printing & Design	-	2,608	2,608	927
Postage & Couriers	-	2,346	2,346	549
Telephone & Broadband	-	7,337	7,337	7,609
Insurance	-	49,091	49,091	48,708
General Office Expenses	-	19,057	19,057	22,699
Office & Committee Expenses	-	39,791	39,791	22,610
Legal Costs	-	3,690	3,690	5,320
Professional Fees	-	38,664	38,664	41,354
Auditors Costs	-	15,418	15,418	10,579
AGM/EGM	-	7,013	7,013	3,621
National Festival	-	296,055	296,055	281,442
Volunteer Awards	-	-	-	22,136
Provincial Support	-	14,600	14,600	13,188
Women In Sport	5,719	-	5,719	14,071
Dormant Funding	28,086	-	28,086	19,844
Bank Charges	-	1,093	1,093	982
Software & IT Costs	-	37,022	37,022	35,687
Depreciation	-	15,794	15,794	17,968
PR & Marketing	-	1,290	1,290	7,520
Membership & Subscriptions	-	3,860	3,860	1,950
Total 2025	86,166	1,008,884	1,095,050	1,057,245
Total 2024	150,276	906,969	1,057,245	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

8. Net Expenditure

This is stated after charging/(crediting):

	2025 €	2024 €
Depreciation of tangible fixed assets	15,794	17,968
	<u>15,794</u>	<u>17,968</u>

9. Auditors' remuneration

	2025 €	2024 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts - audit services only	<u>9,000</u>	<u>9,225</u>

10. Staff costs

	2025 €	2024 €
Wages and salaries	453,308	428,239
Social insurance costs	46,915	43,819
	<u>500,223</u>	<u>472,058</u>

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

	2025 No.	2024 No.
Finance & Admin	<u>16</u>	<u>14</u>

The company paid benefits/salaries of between €80,000 and €90,000 for one individual employee. The company did not make pension contributions on behalf of any employee during the year.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

11. Directors' remuneration

During the year, no Directors' received any remuneration or other benefits (2024 - €NIL).

During the year ended 31 December 2025, no Director expenses have been incurred (2024 - €NIL).

12. Tangible fixed assets

	<i>Freehold property</i> €	<i>Equipment</i> €	<i>Computer equipment</i> €	<i>Total</i> €
Cost or valuation				
At 1 January 2025	339,130	144,593	58,696	542,419
Additions	-	-	1,415	1,415
Disposals	-	(81,927)	(37,586)	(119,513)
At 31 December 2025	339,130	62,666	22,525	424,321
Depreciation				
At 1 January 2025	76,928	111,404	41,370	229,702
Charge for the year	6,555	6,101	3,138	15,794
On disposals	-	(76,612)	(33,367)	(109,979)
At 31 December 2025	83,483	40,893	11,141	135,517
Net book value				
At 31 December 2025	255,647	21,773	11,384	288,804
At 31 December 2024	262,202	33,189	17,326	312,717

13. Debtors

	2025 €	2024 €
Due within one year		
Trade debtors	1,070	10
Prepayments	572	2,001
	1,642	2,011

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

14. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	15,664	2,446
Other taxation and social security	10,371	10,572
Other creditors	1,043	1,406
Accruals	24,842	27,083
	<u>51,920</u>	<u>41,507</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. Statement of funds

Statement of funds - current year

	<i>Balance at 1 January 2025 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2025 €</i>
Unrestricted funds				
Revenue Reserves	<u>400,964</u>	<u>936,903</u>	<u>(1,008,884)</u>	<u>328,983</u>
Restricted funds				
Dormant Account Funding Volunteer Support	50,000	33,000	(62,950)	20,050
Women In Sport 2025	-	35,000	(10,444)	24,556
Dormant Account Funding Disability Training & Education	10,000	5,000	(12,772)	2,228
Dormant Account Funding Diversity	-	27,000	-	27,000
	<u>60,000</u>	<u>100,000</u>	<u>(86,166)</u>	<u>73,834</u>
Total of funds	<u><u>460,964</u></u>	<u><u>1,036,903</u></u>	<u><u>(1,095,050)</u></u>	<u><u>402,817</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2024 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Transfers in/out €</i>	<i>Balance at 31 December 2024 €</i>
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					
Dormant Funding 2023	16,538	-	(17,800)	1,262	-
Covid 19	33,891	-	(34,025)	134	-
Dormant Account Funding 2023	29,543	5,000	(63,427)	28,884	-
Women In Sport 2024	-	35,000	(35,024)	24 -	-
Dormant Funding	-	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><u>467,764</u></u>	<u><u>1,050,445</u></u>	<u><u>(1,057,245)</u></u>	<u><u>-</u></u>	<u><u>460,964</u></u>

16. Summary of funds

Summary of funds - current year

	<i>Balance at 1 January 2025 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2025 €</i>
General funds	400,964	936,903	(1,008,884)	328,983
Restricted funds	60,000	100,000	(86,166)	73,834
	<u>460,964</u>	<u>1,036,903</u>	<u>(1,095,050)</u>	<u>402,817</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

16. Summary of funds (continued)

Summary of funds - prior 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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 €	Unrestricted funds 2025 €	Total funds 2025 €
Tangible fixed assets	-	288,804	288,804
Current assets	73,834	92,099	165,933
Creditors due within one year	-	(51,920)	(51,920)
Total	73,834	328,983	402,817

Analysis of net assets between funds - prior year

	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	60,000	400,964	460,964

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

	2025 €	2024 €
Net expenditure for the year (as per Statement of Financial Activities)	(58,147)	(6,800)
Adjustments for:		
Depreciation charges	15,794	17,968
Loss on the sale of fixed assets	9,534	-
Decrease in debtors	369	(2,006)
Increase in creditors	10,413	(5,410)
Net cash provided by/(used in) operating activities	(22,037)	3,752

19. Analysis of cash and cash equivalents

	2025 €	2024 €
Cash in hand	164,291	187,743
Total cash and cash equivalents	164,291	187,743

20. Analysis of changes in net debt

	At 1 January 2025 €	Cash flows €	At 31 December 2025 €
Cash at bank and in hand	187,743	(23,452)	164,291
	187,743	(23,452)	164,291

21. Contingent liabilities

There were no contingent liabilities at the year ended 31 December 2025.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

Included in expenses is a payment to a consultant who is related to a former Director. A payment of €6,000 (2024: €6,000) was made for these services.

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