

**Company registration number: 17849**

**Cumann Lucht Capaillini Conamara CLG  
(A Company Limited by Guarantee and not having Share Capital)**

**Financial statements**

**for the financial year ended 31 December 2023**

**Cumann Lucht Capaillini Conamara CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

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**Cumann Lucht Capaillini Conamara CLG**  
**Company limited by guarantee**

**Directors and other information**

<b>Directors</b>	Daragh O'Tuairisg Alan Woods Henry O'Toole (Retired 14 November 2023) Cait Hennessy Joanne Hunter Noel Mahon Ray Halpin (Retired 14 November 2023) Dave Sheedy (Retired 14 November 2023) Noel Brett Eimear Coleman (Retired 14 November 2023) Patrick D Geoghegan James Naan Andrew O'Donoghue Kevin Bolger Pierce O'Malley Ann Marie Conroy John F Brady Peter J O'Malley Joanne Hunter Gearoid Curran Clare Oakes Ciaran Curran Ulla Dorothea Connolly Martin Coyne Fiona Grimes
<b>Secretary</b>	Kevin Bolger (Appointed 15 November 2023) Patrick D Geoghegan (Retired 15 November 2023)
<b>Company number</b>	17849
<b>Registered office</b>	The Showgrounds Clifden Co Galway
<b>Business address</b>	The Showgrounds Clifden Co Galway

**Cumann Lucht Capaillini Conamara CLG**  
**Company limited by guarantee**

**Directors and other information (continued)**

<b>Auditor</b>	Mannion Lochrin & Company Limited Chartered Accountants & Registered Auditors Market street Clifden Co Galway
<b>Bankers</b>	Bank of Ireland Sea View Clifden Co Galway
<b>Solicitors</b>	Coonan Cawley Solicitors Wolfe Tone House Naas Town Centre Naas Co Kildare

**Cumann Lucht Capaillini Conamara CLG**  
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**Directors report**

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2023.

**Directors and Secretary**

The names of the persons who at any time during the financial year were directors and secretary of the company are listed on the Directors and Other Information page.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

**Principal activities**

The principal activity of the company is maintaining the stud book of the Connemara Pony Breeders and also engaging in related activities. The company is limited by guarantee not having a share capital and is recognised for charitable tax relief by Revenue (CHY5864). The company's main sources of revenue are membership fees, foal registrations, show income and government grants.

**Development and performance**

The CPBS continues to fulfil its role in the promotion of the Connemara Pony. The reserves of the company are preserved for the furtherance of the activities of the CPBS into the future. There has been no significant change in these activities during the financial year ended 31 December 2023.

**Assets and liabilities and financial position**

At the end of the financial year, the company has assets of €xx (2022 - €807,547) and liabilities of €xx (2022 - €66,117). The net assets of the company have decreased by €(xx).

**Trustees**

The 7 trustees nominated by the board as follows:

Fiona Grimes (Appointed 23 September 2018)  
Clare Oakes (Appointed 23 September 2018)  
Patrick Geoghegan (Appointed 23 September 2018)  
Phyllis Jones (Appointed 23 September 2018)  
Ray Halpin (Appointed 23 September 2018)  
Dave Sheedy (Trustee Chairperson) (Appointed 23 September 2018)  
Ulla Dorothea Connolly (Appointed 7 December 2019)

**Future developments**

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

**Political Contributions**

The company did not make any disclosable political donations in the current financial year.

**Events after the end of the reporting period**

There have been no significant events affecting the company since the financial year-end

**Cumann Lucht Capaillini Conamara CLG**  
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**Directors report (continued)**

**Accounting records**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records 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 financial function. The accounting records of the company are located at The Showgrounds, Clifden, Co Galway.

**Relevant audit information**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

**Auditors**

In addition to the Audit fee, we engaged Mannion Lochrin & Co for non audit related services in the year, the fees amounted to €991 in 2023.

The auditors, Mannion Lochrin & Company Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

**Signed on behalf of the board**

**Daragh O'Tuairisg**  
Director

**Alan Woods**  
Director

**Date**

**Cumann Lucht Capaillini Conamara CLG**  
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**Directors responsibilities statement**

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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 company as at the financial year end date and of the profit or loss of the company 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 judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

**Independent auditor's report to the members of  
Cumann Lucht Capaillini Conamara CLG**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of Cumann Lucht Capaillini Conamara CLG (the 'company') for the financial year ended 31 December 2023 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its loss for the financial year then ended;
- have been properly prepared in accordance with FRS 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 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.

***Other Information***

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



**Independent auditor's report to the members of  
Cumann Lucht Capaillini Conamara CLG (continued)**

***Opinions on other matters prescribed by the Companies Act 2014***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

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 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

***Auditor's responsibilities for the audit of the financial statements***

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

**Independent auditor's report to the members of  
Cumann Lucht Capaillini Conamara CLG (continued)**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 on the effectiveness of the 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 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 auditor's 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 auditor's report. However, future events or conditions may cause the 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.

***The purpose of our audit work and to whom we owe our responsibilities***

Our report is made solely to the 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 company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Cumann Lucht Capaillini Conamara CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Profit and loss account**  
**Financial year ended 31 December 2023**

	<b>Note</b>	<b>2023</b> €	2022 €
<b>Turnover</b>		700,976	655,004
Cost of sales		(2,250)	(980)
<b>Gross profit</b>		698,726	654,024
Administrative expenses		(971,349)	(860,053)
Other operating income		152,880	174,668
<b>Operating loss</b>	<b>5</b>	(119,743)	(31,361)
<b>Loss before taxation</b>		(119,743)	(31,361)
Tax on loss		-	-
<b>Loss for the financial year</b>		(119,743)	(31,361)

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 12 to 16 form part of these financial statements.

**Cumann Lucht Capaillini Conamara CLG**  
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**Statement of income and retained earnings**  
**Financial year ended 31 December 2023**

	<b>2023</b>	2022
	€	€
Loss for the financial year	(119,743)	(31,361)
<b>Retained earnings at the start of the financial year</b>	<u>675,291</u>	<u>706,652</u>
<b>Retained earnings at the end of the financial year</b>	<u><u>555,548</u></u>	<u><u>675,291</u></u>

**Cumann Lucht Capaillini Conamara CLG**  
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**Balance sheet**  
**As at 31 December 2023**

		2023		2022	
	Note	€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8	388,873		399,273	
			388,873		399,273
<b>Current assets</b>					
Stocks	9	5,400		7,650	
Debtors	10	33,077		25,067	
Cash at bank and in hand		209,440		375,557	
		247,917		408,274	
<b>Creditors: amounts falling due within one year</b>	11	(81,242)		(132,256)	
<b>Net current assets</b>			166,675		276,018
<b>Total assets less current liabilities</b>			555,548		675,291
<b>Net assets</b>			555,548		675,291
<b>Capital and reserves</b>					
Profit and loss account			555,548		675,291
<b>Members funds</b>			555,548		675,291

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on ..... and signed on behalf of the board by:

Daragh O'Tuairisg  
Director

Alan Woods  
Director

**The notes on pages 12 to 16 form part of these financial statements.**

**Cumann Lucht Capaillini Conamara CLG**  
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**Notes to the financial statements**  
**Financial year ended 31 December 2023**

**1. General information**

Cumann Lucht Capaillini Conamara CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is The Showgrounds, Clifden, Galway which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies and measurement bases**

**Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

**Turnover**

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

**Tangible assets**

Tangible assets are stated at cost or at valuation, less accumulated depreciation.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and Buildings Freehold	- 2%	straight line
Fittings fixtures and equipment	- 12.5%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Impairment**

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

**Cumann Lucht Capaillini Conamara CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

**Government grants**

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

**4. Limited by guarantee**

The company is limited by guarantee and the liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.27.

**5. Operating loss**

Operating loss is stated after charging/(crediting):

	<b>2023</b>	2022
	€	€
Depreciation of tangible assets	10,400	10,711
Fees payable for the audit of the financial statements	3,750	2,850
	<u>          </u>	<u>          </u>

**6. Staff costs**

The average number of persons employed by the company during the financial year, including the directors was 8 (2022: 6).

No employee earned in excess of €60,000.

The aggregate payroll costs incurred during the financial year were:

	<b>2023</b>	2022
	€	€
Wages and salaries	238,052	184,363
	<u>          </u>	<u>          </u>

**Cumann Lucht Capaillini Conamara CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**7. Appropriations of profit and loss account**

	<b>2023</b>	<b>2022</b>
	€	€
At the start of the financial year	675,291	706,652
Loss for the financial year	(119,743)	(31,361)
<b>At the end of the financial year</b>	<u>555,548</u>	<u>675,291</u>

**8. Tangible assets**

	Freehold property	Fixtures, fittings and equipment	<b>Total</b>
	€	€	€
<b>Cost</b>			
<b>At 1 January 2023 and 31 December 2023</b>	<u>541,115</u>	<u>78,208</u>	<u>619,323</u>
<b>Depreciation</b>			
At 1 January 2023	141,842	78,208	220,050
Charge for the financial year	<u>10,400</u>	<u>-</u>	<u>10,400</u>
<b>At 31 December 2023</b>	<u>152,242</u>	<u>78,208</u>	<u>230,450</u>
<b>Carrying amount</b>			
<b>At 31 December 2023</b>	<u>388,873</u>	<u>-</u>	<u>388,873</u>
At 31 December 2022	<u>399,273</u>	<u>-</u>	<u>399,273</u>

A portion of land was purchased in 1966 with a covenant that in the event of the society selling the land or going into liquidation, the original seller has the option to buy back the lands for the original sales price (IR£1,000).

**9. Stocks**

	<b>2023</b>	<b>2022</b>
	€	€
Finished goods and goods for resale	<u>5,400</u>	<u>7,650</u>

**10. Debtors**

	<b>2023</b>	<b>2022</b>
	€	€
Trade debtors	21,306	16,736
Other debtors	11,571	8,131
Prepayments	200	200
	<u>33,077</u>	<u>25,067</u>



**Cumann Lucht Capaillini Conamara CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**11. Creditors: amounts falling due within one year**

	<b>2023</b>	2022
	€	€
Trade creditors	19,325	7,421
Other creditors	18,373	66,880
Tax and social insurance:		
PAYE and social welfare	4,481	11,460
Accruals	39,063	46,495
	<u>81,242</u>	<u>132,256</u>

**12. Events after the end of the reporting period**

There have been no significant events affecting the company since the financial year-end.

**13. Capital commitments**

The company had no material capital commitments at the financial year end.

**14. Provisions Available for Audits of Small Entities**

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

**Cumann Lucht Capaillini Conamara CLG**  
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**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2023**

**15. State Funding**

<b>Agency</b>	Livestock Breeding Production & Trade Division
Government Department	Department of Agriculture, Food & Marine
Grant Programme	Equine Technical Support & Equine Breeding scheme
Purpose of the Grant	Equine Technical Support & Equine Breeding
Tax clearance	
Total fund	Total Fund for the year is €
Expenditure	
Fund deferred or due at financial year end	
Received in the financial year	
Capital Grant	
Restriction on use	Restricted to purpose of grant as stated above.

**16. Approval of financial statements**

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

**Cumann Lucht Capaillini Conamara CLG**  
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**The following pages do not form part of the statutory accounts.**

**Cumann Lucht Capaillini Conamara CLG**  
**(A Company Limited by Guarantee and not having Share Capital)**

**Detailed profit and loss account**  
**Financial year ended 31 December 2023**

	<b>2023</b>	2022
	€	€
<b>Turnover</b>		
DNA Registration fees	281,088	277,988
Inspection fees	63,369	69,463
Membership income	154,258	126,832
Show Income	78,862	77,524
Ownership transfer fees	43,343	46,462
Other sales income	80,056	56,735
	700,976	655,004
 <b>Cost of sales</b>		
Opening stock	(7,650)	(8,630)
	(7,650)	(8,630)
 Closing stock	5,400	7,650
	(2,250)	(980)
 <b>Gross profit</b>	698,726	654,024
 <b>Overheads</b>		
<b>Administrative expenses</b>		
Wages and salaries	(238,052)	(184,363)
Rates	(1,074)	-
Insurance	(14,075)	(10,478)
Utilities	(11,808)	(5,054)
Repairs and maintenance	(36,061)	(54,659)
Printing, postage and stationery	(105,951)	(109,208)
Advertising	(31,550)	(22,450)
Telephone	(669)	(983)
Computer costs	(54,824)	(55,484)
Legal and professional	(17,215)	(30,431)
Consultancy fees	(2,350)	-
Accountancy fees	(991)	(1,600)
Auditors remuneration	(3,750)	(2,850)
Bank charges	(16,755)	(11,584)
General expenses	(13,643)	(2,082)
Christmas Show	-	(593)
Council & Society meetings	(18,152)	(16,577)
HWSD test	(37,379)	(77,593)
DNA testing costs	(150,582)	(94,108)
Performance sponsorship	-	(1,000)
Registration & Inspection costs	(63,778)	(73,683)
Show expenses	(119,501)	(78,017)
Spring weekend costs	(5,514)	(5,745)
Microchips	(10,800)	(10,800)

**Cumann Lucht Capaillini Conamara CLG**  
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**Detailed profit and loss account (continued)**  
**Financial year ended 31 December 2023**

	<b>2023</b>	2022
	€	€
Studbook production	(5,975)	-
Subscriptions	(500)	-
Depreciation of tangible assets	(10,400)	(10,711)
	<u>(971,349)</u>	<u>(860,053)</u>
<b>Other operating income</b>		
Government grants received	152,880	174,668
	<u>152,880</u>	<u>174,668</u>
<b>Operating loss</b>	(119,743)	(31,361)
<b>Loss before taxation</b>	<u>(119,743)</u>	<u>(31,361)</u>