



SPÓRT ÉIREANN
SPORT IRELAND

Sport Ireland Terms and Conditions of Grant Investment

2022

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1. Introduction

Sport Ireland has its principal offices at **The Courtyard, Sport Ireland Campus, Snugborough Road, Blanchardstown, Dublin 15, D15 PN0N.**

This document sets out the Terms and Conditions of Grant Investment and must be considered in conjunction with the grant application specific to your organisation's grant scheme and all relevant annexes.

Each individual Scheme may have additional conditions of investment that will be detailed in the application.

Each organisation in receipt of Public Investment should make itself aware of the 4 principles which apply in the case of organisations in receipt of grant investment provided directly or indirectly from Exchequer sources (see Appendix 1, Circular 13/2014).

This document has been revised and is intended to replace any previous versions.

2. Definitions

- (i) "NGB" – means National Governing Body of Sport recognised by Sport Ireland
- (ii) "LSP" – means Local Sports Partnership
- (iii) "Local Authority LSP" means an LSP that has been established under the structure of a Local Authority (i.e. county council or city council)
- (iv) "Act" means the Sport Ireland Act 2015
- (v) "Approved Grant Investment" means any investment made available by Sport Ireland which must be expended in accordance with the organisation's application as approved in writing by Sport Ireland (including such changes to the application as Sport Ireland may approve and any further conditions of such approval as may be set out in writing by Sport Ireland from time to time)
- (vi) "Audit" means at Sport Ireland's election the organisation may be subject to an external audit by Sport Ireland's appointed auditors
- (vii) "Department" means Department of Tourism, Culture, Arts, Gaeltacht & Media
- (viii) "Financial Year" means 12 calendar months
- (ix) "DPER" means Department of Public Expenditure and Reform
- (x) "C&AG" means Office of the Comptroller & Auditor General
- (xi) "Financial Records" means ledgers, bank statements, accounts, invoices, vouching documentation, authorities, directions and instructions to auditors, accountants, banks and other servants or agents of the organisation in both paper and electronic form which may be reasonably necessary to enable Sport Ireland and the C&AG to exercise their rights of audit.

- (xii) “GAAP” means Generally Accepted Accounting Principles - a common set of accepted accounting principles, standards, and procedures that companies and their accountants must follow when they compile their financial statements.
- (xiii) “Core Grant Process” means the process whereby funded bodies are invited to apply for Core Grant Funding Annually by submitting an application form and supporting documentation to Sport Ireland.
- (xiv) “Funded Body” means a recognised sports body that receives funding from Sport Ireland annually

Sport Ireland Grant schemes currently in operation and applicable to specific organisations:

- (i) Core Grant Investment – National Governing Bodies of Sport & Local Sports Partnerships and other funded bodies. A grant scheme to support National Governing Bodies of Sport and Local Sport Partnerships to assist funded bodies to develop sustainable and effective structures with the aim of increasing numbers of participants and volunteers in sport and ensuring long term sustainability of sport in line with its strategic priorities. (See Appendix 2)
- (ii) High Performance Investment – Identified National Governing Bodies of Sport. A grant scheme to support National Governing Bodies of Sport that run a high performance programmes
- (iii) International Carding Scheme – Elite Athletes & Identified National Governing Bodies of Sport. This scheme operates under separate Terms & Conditions that athletes and NGBs are bound by
- (iv) Women in Sport Investment - National Governing Bodies of Sport & Local Sports Partnerships and other funded bodies
- (v) Dormant Account Funding – competitive bid process open to National Governing Bodies¹ of Sport & Local Sports Partnerships² and other funded bodies³.
- (vi) Healthy Ireland Funding - competitive bid process open to National Governing Bodies of Sport and other bodies⁴
- (vii) Special Projects Investment – National Governing Bodies of Sport to support targeted projects or events

¹ For further information on the scheme refer to the NGB Dormant Account Sports Inclusion Fund Guidelines

² For further information on the scheme refer to LSP Dormant Account Funding Guidelines

³ Universities, CARA,

⁴ VIP productions

3. General Grant Information

3.1 The terms and conditions outlined below have been established by Sport Ireland under the provisions of the Sport Ireland Act 2015. If the organisation fails to comply with any or all of these terms and conditions of grant investment Sport Ireland may:

- (i) claim repayment of any or all monies previously advanced by Sport Ireland to the organisation, and/or
- (ii) suspend or withhold grant investment from the organisation, and/or
- (iii) refuse to provide any further assistance to the organisation (financial or otherwise).
- (iv) seek reimbursement in the event of an overpayment of the Grant including the right to set off such overpayment against further payments of the Grant or any other grant from the Sport Ireland to the organisation

3.2 In order to approve a grant and maintain grant investment to your organisation Sport Ireland must be satisfied that:

- (i) appropriate arrangements are in place for the overall governance and management (including financial management) of the organisation and remain in place for the duration of the grant cycle
- (ii) your organisation is fully committed to the adoption and implementation of a strategic approach to the development of its sport
- (iii) your organisation has the necessary infrastructure and size to deliver on its strategy
- (iv) your organisation has or will have sufficient financial resources to deliver on its strategy
- (v) the organisation is fully compliant with and committed to Sport Ireland's various national programmes including those in relation to coaching development, anti-doping and safeguarding, and
- (vi) where the organisation has received financial assistance under a previous Grant Process, the organisation has complied with the criteria and/or terms and conditions of the previous Grant Process.

3.3 Organisations must avoid any form of discriminatory practice and shall have regard for the need to promote equal opportunities in all areas of work in compliance with the provisions of the Employment Equality Acts 1998- 2015.

- 3.4** Organisations in receipt of grant funding shall comply with all laws applicable to it for the time being in force and in particular shall fulfil its statutory obligations including, where applicable, its obligations under employment law, statutes, regulations and Revenue requirements relating to PAYE and PRSI, and the Companies Act 2014.

4. Use of Grant Investment

- 4.1** All investment made available by Sport Ireland must be expended in accordance with the organisation's grant application as approved in writing by Sport Ireland (including such changes to the application as Sport Ireland may approve and any further conditions of such approval as may be set out in writing by Sport Ireland from time to time).
- 4.2** Your organisation must provide Sport Ireland with such evidence as Sport Ireland may request from time to time in order to verify that Sport Ireland's investment has been or is being expended in accordance with the Approved Grant Investment.
- 4.3** Failure by your organisation to expend grant investment in accordance with the Approved Grant Investment Application will entitle Sport Ireland, at its discretion, to enforce any of the remedies available to it at Clause 3.1 above and any other remedies that may be available to it in law or in equity.
- 4.4** Sport Ireland has the right to seek from any organisation receiving assistance from it further information that Sport Ireland may require from time to time. If the required information is not forthcoming in a timely manner Sport Ireland may enforce any or all of the remedies available to it at Clause 3.1 above.
- 4.5** Onward payments of investments: if it is the intention of the grantee to make an onward payment of a grant from the investment received from Sport Ireland, details of these onward grants and their recipients/proposed recipients must be provided to Sport Ireland, along with details of the terms and conditions applying to these onward payments. If the onward payment is directly linked to a specific Sport Ireland grant scheme, the terms and conditions must confer the same audit, inspection and/or investigation rights on Sport Ireland as outlined in Clause 5.
- 4.6** If the onward payment is directly linked to a specific Sport Ireland grant scheme the grantee must also be satisfied that the third party receiving the onward grant has appropriate arrangements in place for the overall governance and management (including financial management) of the organisation and remain in place for the duration of the grant cycle.

5. Right to Audit, Inspect and/or Investigate

- 5.1** At Sport Ireland's election the organisation may be subject to an audit, inspection and/or investigation by Sport Ireland, its representatives and/or Sport Ireland's appointed auditors.
- 5.2** By applying for Sport Ireland investment the organisation agrees to submit to and comply with any audit, inspection and/or investigation by Sport Ireland, its representatives and/or Sport Ireland's appointed auditors as may deem to be required.

5.3 Sport Ireland's right to audit, inspect and/or investigate also extends to any applicable sub-contractors or relevant third parties who will be involved in the use of Sport Ireland funds, as applicable.

5.4 The right to audit, inspection and/or investigation may also extend to any matter of concern to Sport Ireland that arises in respect of the organisation and not just relating to the use made by the organisation of the Sport Ireland grant investment.

5.5 Sport Ireland, its authorised representatives and/or its appointed auditors will have full, free and unrestricted access to any organisation's records (including Financial Records as defined in Clause 2 xi), assets, premises, systems and personnel deemed relevant to their review, including those controlled by subsidiaries and associates, if any. Sport Ireland will endeavour to balance this right to access with both Sport Ireland's and the organisation's legal obligations in relation to data protection and confidentiality.

5.6 Sport Ireland, its authorised representatives and/or its appointed auditors are entitled to request, receive and make copies of all the information and explanations they require for the proper performance of their audit, inspection and/or investigation. In each case, what information is deemed relevant will be determined exclusively by Sport Ireland.

5.7 Failure to co-operate fully with the audit, inspection and/or investigation on a timely basis entitles Sport Ireland, at its discretion, to enforce any of the remedies available to it at Clause 3.1 above.

5.8 This right to audit, inspect and/or investigate will continue for a period of 6 years after the cessation of any Sport Ireland grant investment.

5.9 It should also be noted that organisations may need to make their books and accounts available to the Comptroller and Auditor General, where 50% or more of their income is sourced from Exchequer Funds (as per Circular 13/2014).

6. Financial Reporting

6.1 Your organisation agrees to comply and where appropriate assist Sport Ireland to comply with all statutory accounting obligations.

6.2 Your organisation must submit to Sport Ireland a copy of the previous year's signed financial statements (prepared in accordance with Clauses outlined below) when instructed by Sport Ireland, the specific dates of which are specified in the relevant grant scheme documentation.

6.3 The accounts furnished to Sport Ireland pursuant to Clause 6.1 above must:

- (i) include all financial transactions of the organisation during the course of the accounting year in question
- (ii) identify separately and categorise each grant paid by either Sport Ireland or any other body during the accounting period in question
- (iii) include a balance sheet, profit and loss (income and expenditure) account and detailed notes

(iv) be signed by two board members of the organisation.

6.4 Your organisation must retain all receipts and documentation in relation to grant investment expenditure for inspection by Sport Ireland / Sport Ireland's auditors.

6.5 All grant investment received from Sport Ireland must be separately identifiable as income in the organisation's annual financial statements.

6.6 Local Sport Partnerships that are Limited Companies must complete the Sport Ireland Financial template and signed by the Treasurer and LSP Co-Ordinator when requested for Mid-Year Review requirements which are set out in the Grant Application for that specific scheme.

6.7 Any unexpended grant investment at the year-end must be included in the balance sheet as a deferred grant, each deferred grant should be disclosed in the notes in line with Circular 13/2014". In the event an organisation is not in a position to spend the current year's investment allocation to them by Sport Ireland organisations must seek formal approval in writing from Sport Ireland to retain these unspent balances. Sport Ireland may request the return of any unspent balances on a case by case basis. Unspent grant investment will be considered when determining an organisation's investment allocation, the following year.

6.8 Accounting policies for the treatment of grant investments must be disclosed in the annual accounts.

6.9 An organisation in receipt of the following total aggregate amounts annually from Sport Ireland investment must present its financial statements in the following manner:

- (i) aggregate grant investment of €25,000 or less - an independent accountant's report from an accountant with a recognised accountancy qualification
- (ii) in excess of €25,000 but of less than €200,000 - accounts fully audited by a registered auditor in accordance with generally accepted accounting principles prevailing in Ireland ("Irish GAAP"), to include a signed audit opinion specifying the auditor's name and address, or
- (iii) aggregate grants of €200,000 or more - accounts fully audited by a registered auditor in accordance with Irish GAAP, to include a signed audit opinion specifying the auditor's name and address and a statement from such auditor that each grant was expended for the purposes intended as set out in the Approved Grant and in line with section 10.1.

6.10 **Local Authority LSPs (as defined under Clause 2(iii)) only** in receipt of Sport Ireland investment must present the previous year's financial statements in the following manner:

- (i) Complete the Sport Ireland Financial template signed by Director of Finance and LSP Co-Ordinator when requested for Mid-Year Review requirements which are set out in the Grant Application for that specific scheme.
- (ii) Figures from the Aggresso (or equivalent financial package) print-out must match Sport Ireland's Summary Financial Report Template i.e. the relevant figures on the Aggresso or equivalent printout for Income and Expenditure must be clearly identified

- (iii) The figure for “**Balance brought forward**” from previous years must match what was included in the Summary Financial Report for the previous year
- (iv) The “Allocation” is the Sport Ireland allocation the organisation received in the previous year
- (v) Actual income is the total amount of income received in the previous year (all income including Sport Ireland and all other investment received)
- (vi) Actual expenditure is the total amount of monies spent in the previous year (all expenditure including Sport Ireland and all other investment)
- (vii) The “Variance” is defined as the difference between the allocated and actual income and expenditure
- (viii) The organisation is required to provide a full explanation on the variances.

6.11 Investments to all bodies in receipt of public investment, whether directly from the Votes of Government Departments or through an intermediary body such as Sport Ireland are required to report these grants in line with Circular: 13/2014. The overall principle is that there should be transparency and accountability in the management of public money, in line with economy, efficiency and effectiveness. It is advised that your Accountant / Auditor be familiarise with the reporting requirements for funded bodies for the relevant accounting period, such details to include:

- (i) the name of the grant making agency and sponsoring Government Department
- (ii) the precise name of the grant scheme
- (iii) purpose of the grant
- (iv) the amount and the term of the total grant awarded, amount included as income in the financial statements and any grant deferred
- (v) compliant with Tax Clearance obligations
- (vi) accounting for Employee Costs.
- (vii) confirmation that there is no duplication of funding for the same activity or project

A table must be provided in the organisation’s Financial Statements detailing total employee benefits (excluding employer pension costs) in bands of €10,000 for all salaries of employees from €60,000 upwards. **This is a requirement of the Circular even if the salaries are not being funded by the exchequer.** (<http://circulars.gov.ie/pdf/circular/per/2014/13.pdf>)

6.12 In addition your organisation must provide Sport Ireland annually with a full breakdown of the remuneration packages for its Chief Executive, LSP Coordinator and/or equivalent post. This breakdown must include Salary, Pensions, Bonuses, Expenses and any other relevant additional income (such as, but not limited to allowances, honorariums, ex-gratia payments, stipends, and termination payments). Any benefit-in-kind, as defined by the Office of Revenue Commissioners, should be monetised and included in the breakdown.

6.13 Your organisation undertakes to notify Sport Ireland in writing without delay in the event of any material deterioration in its financial position or of any other matter which may jeopardise the organisation’s overall financial viability and/or its ability to comply with its commitments in the Approved Grant Investment. Subsequently organisations must provide Sport Ireland with such

information and documentation as Sport Ireland may request in connection with the relevant matter and any steps being taken to rectify it including the level of compliance with Clause 3.2

Note: Sport Ireland deems that a material deterioration in an organisation's financial position includes, but is not limited to, the following:

- A significant adverse variance to the annual budget as approved by Sport Ireland.
- An unexpected or unplanned deterioration in the organisation's cash flow position.
- The organisation not being in a position to discharge its financial obligations to its creditors e.g. Revenue payments etc.

7. Further Reporting

7.1 Your organisation must comply with the Mid-Year Review requirements for the relevant grant investment schemes which are set out in the Grant Application for that specific scheme.

7.2 Your organisation must provide to Sport Ireland, forthwith on Sport Ireland's request at any time during or after the period to which the grant investment relates, such information and documentation as Sport Ireland may reasonably require to satisfy itself as to the viability and sustainability of the organisation's overall financial position.

7.3 Organisations in receipt of Dormant Account Funding for capital expenditure are required to hold a Fixed Asset Register as evidence of ownership. Sports equipment that is funded through Dormant Account Funding is expected to remain in the ownership of the grantee for a minimum of 5 years. Evidence of ownership will be required for any capital expenditure.

8. Taxation

8.1 If the organisation is in receipt of a grant investment in excess of €10,000 it must furnish a tax clearance reference number and an access code to Sport Ireland prior to the receipt of any investment. This is in line with changes introduced in the Finance Act 2014. Electronic Tax Clearance (etc.) was introduced from 1st January 2016. Organisations are required to update Sport Ireland when the Tax Clearance Access number is updated by the Revenue Commissioners.

8.2 A note must be included in the financial statements that the grantee is compliant with relevant circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type payments.

9. Payments

9.1 Organisations in receipt of aggregate investment under €50,000 may receive their grant payments in one moiety or more, this is all at the discretion of Sport Ireland. Deadlines for Mid-Year Review and compliance with terms and conditions still apply to these organisations.

9.2 Organisations in receipt of aggregate grant investment over €50,000 shall receive their grant payments in two moieties or more.

9.3 The first moiety shall be paid as soon as practicable after the organisation has been informed of the Grant decision by Sport Ireland and Sport Ireland has approved any applicable revised documentation.

9.4 The final moiety shall be paid as soon as Sport Ireland is satisfied that the documentation submitted under Further Reporting in Clause 8 is adequate and that the applicable criteria, terms and conditions are being met, and provided that Sport Ireland is satisfied that there has been no material deterioration in the organisation's financial circumstances capable of jeopardizing the expenditure of the grant investment in accordance with the Approved Grant.

9.5 Payment of Dormant Account Funding will be paid in one or more moieties. The first moiety shall be paid as soon as practicable after the organisation has been informed of the Dormant Account Funding decision by Sport Ireland and Sport Ireland has drawn down funding.

9.6 Payment of the final Dormant Account Funding shall be paid as soon as Sport Ireland is satisfied that the documentation submitted under Further Reporting is adequate and that the applicable criteria, terms and conditions are being met and provided that Sport Ireland is satisfied that there has been no material deterioration in the organisation's financial circumstances capable of jeopardizing the expenditure of the grant investment in accordance with the Approved Grant.

9.7 The release of High Performance Programme investment by Sport Ireland follows satisfactory completion and approval of Core Grant Investment. High Performance Programme investment will not be released prior to an organisation's completion and approval of Core Grant Investment.

10. Corporate Governance Reporting

10.1 All funded organisations must adopt the Governance Code for Sport. Organisations in receipt of aggregate grants of €200,000 or more must provide a registered auditor letter to Sport Ireland with a statement confirming that:

- (i) they (the auditor) have reviewed the content within the Compliance Record Form Template as part of their "Other Information" review, and
- (ii) notwithstanding that the Audit Opinion is on the Financial Statements, based on their review, the information contained within the Compliance Record Form is not materially inconsistent with the financial statements or their (the auditors) knowledge obtained during the course of the audit.

10.2 Organisations will be expected to review their own compliance with the Governance Code for Sport on an annual basis. It is expected that organisations will retain a compliance record form that demonstrates how they comply with the recommended practices of the Code. This form must be made available to Sport Ireland and/or the Sport Ireland auditors on request.

10.3 As part of the Mid-Year Review process an organisation must submit to Sport Ireland a Board Assurance Statement template signed by the Chairperson that affirms compliance with the Governance Code for Sport.

10.4 Your organisation undertakes to notify Sport Ireland in writing without delay in the event of any material non-compliance with the Governance Code for Sport. Subsequently organisations must provide Sport Ireland with such information and documentation as Sport Ireland may request in connection with the relevant matter and any steps being taken to rectify it including the level of compliance with Clause 3.2.

10.5 Organisations in receipt of aggregative investment over €100,000 must have an Audit and Risk Committee in place consistent with good governance practice, with approved terms of reference which specify the committee function as including assessment and oversight of internal control systems, the commissioning and review of internal audit reviews, continued liaison and engagement with external audit, overseeing the overall assurance framework and seeking and being provided with management assurances for key business and functional areas, organisational compliance with legal, regulatory and governance obligations as well as the overview and monitoring of the risk management system.

10.6 As per Clause 6.9 organisations in receipt of total aggregate investment amounts in excess of €25,000 must present Sport Ireland with audited accounts. Funded organisations that engage external auditors must rotate their selected audit firm at least every 10 years. Under exceptional circumstances, funded organisations may request an extension from Sport Ireland to reappoint an external audit firm for a period of up to 2 years. In these circumstances a request shall be made in such form and manner as Sport Ireland specifies. Note: Sport Ireland recognise that some funded organisations may be currently committed to existing contractual arrangements with an audit firm. In such circumstances, Sport Ireland will endeavour to accommodate any reasonable request from funded organisations to apply transitional arrangements.

10.7 All Board members must fully understand and agree to abide by the below listed duties and /or any additional Fiduciary Duties as prescribed by the Companies Act (2014):

- (i) to act in good faith in what the Board member considers to be the company's interests
- (ii) to act honestly and responsibly
- (iii) to act in accordance with the organisation's constitution and to exercise powers only for lawful purposes
- (iv) not to use the organisation's property for own or others' unless approved by the members or the constitution
- (v) not to fetter discretion unless permitted by the constitution or entered into the organisation's interests
- (vi) to avoid conflicts of interests unless released from their duty by the organisation in relation to the matter concerned or by the organisation's constitution
- (vii) to exercise care, skill and diligence; and to have regard to the interests of the members as well as employees.

10.8 Loans by a Director, Employee or Connected Persons⁵ to your Organisation

- (i) Sport Ireland advises against the practice of loans by a director, employee or connected persons to your organisation.
- (ii) In the exceptional circumstance that a director, employee or connected persons provides a loan to the organisation, Sport Ireland must be notified, prior to the loan, in writing by the Chairperson of the Board of the purpose and circumstances surrounding the loan from a director, employee or connected persons to the organisation to ensure that the terms are clear and unambiguous. The requirement to notify Sport Ireland in advance and in writing applies, irrespective of the loan amount.
- (iii) In the exceptional circumstances that a director, employee or connected persons provides a loan to the organisations the treatment and reporting of the loan must be in compliance with the Companies Act (2014).

11. Recognition of Investment

11.1 Your organisation must give appropriate public recognition to Sport Ireland for the investment provided under the relevant Grant Scheme(s) as outlined in the “Sport Ireland Branding Guidelines” and shall use the Sport Ireland logo where appropriate.

11.2 Your organisation should comply with all reasonable requests from Sport Ireland to assist with promotional or fundraising activities by Sport Ireland in connection with the purposes for which the funding is provided.

11.3 Your organisation must update all relevant Sport Ireland logos on its website to the version of the logos as may be provided by Sport Ireland from time to time. All Sport Ireland logos are available in various formats. The organisation acknowledges that the Sport Ireland logo are the sole property of Sport Ireland and that Sport Ireland may withdraw or revoke at any time any consents or licenses necessary for the organisation to lawfully use the logos upon written notice to it.

11.4 The organisation must also give appropriate public recognition to Dormant Accounts for funding provided under the Grant Scheme⁶

11.5 Organisations in receipt of High Performance Programme investment shall arrange for athletes and players to give appropriate public recognition to Sport Ireland for the investment provided. Sport Ireland may request that athletes and players attend a limited number of public appearances with relevance to high performance sport.

⁵ Defined by the Office of Revenue Commissioners

⁶ Guidelines for Acknowledgement of Dormant Accounts Funding

12. Disclosure of Information

12.1 Any information and documentation furnished by the organisation to Sport Ireland may be the subject of a request for information under the Freedom of Information Act. Please contact the Sport Ireland FOI Officer at (foi@sportireland.ie) for further information.

12.2 Relevant information and documentation furnished by the organisation may be made available to the Department of Tourism, Culture, Arts, Gaeltacht & Media Sport Northern Ireland or Oireachtas Committees to assist in the planning and implementation of national policy.

12.3 By submitting its Grant Application, the organisation agrees to such disclosure as Sport Ireland considers appropriate or is legally obliged to make. Organisations will provide reasonable assistance to Sport Ireland in the case of a legal obligation on Sport Ireland to disclose information.

12.5 When Sport Ireland considers it appropriate to disclose personal data we will only disclose the amount of personal data that is necessary. Third parties that receive personal data from us must satisfy us as to the measures taken to protect and keep it secure. Please contact dpo@sportireland.ie for further information.

13. Data Protection & Data Sharing

13.1 The General Data Protection Regulation (GDPR) is in force as of 25th May 2018. Sport Ireland only processes data where there is a clear legal basis for the processing and in line with the principles enshrined in the legislation. Sport Ireland staff are aware of their obligations under GDPR and the organisation has appropriate technical and physical safeguards in place to fulfil these obligations.

13.2 Sport Ireland recognise that personal data flows between various departments of Sport Ireland and other organisations in the sports sector. Data sharing can bring large benefits in the efficient delivery of services but it must be done in a way that respects the rights of individuals to have their personal data treated with care and not accessed or used without good reason.

13.3 Organisations in receipt of grant investment must have planned and resourced their response to ensure compliance with the General Data Protection Regulation (GDPR). Sport Ireland may review an organisation's Data Protection practices as part of an audit, inspection and/or investigation as per Clause 5 Right to Audit, Inspect and Investigate.

13.4 Data sharing should always be necessary, proportionate and have a clear purpose.

13.5 Sport Ireland have identified the following areas where the sharing of Personal Data takes place with funded bodies and is necessary to support the purposes of both parties:

- (i) Coaching & Coach Development
- (ii) Ethics including Safeguarding
- (iii) High Performance
- (iv) Anti-Doping requirements
- (v) Organisational Development & Change
- (vi) Research & Evaluation
- (vii) Salary details (compliance with circular 13/2014)

It is recognised that not every item above will be relevant to every funded body.

13.6 Obligations of both parties

- (i) Each party must ensure compliance with the Data Protection Act 2018 and other applicable national data protection laws.
- (ii) Where either Party becomes aware of inaccuracies in Shared Personal Data, they will notify the other Party.
- (iii) Shared personal data should be disposed of in a secure manner.
- (iv) Both Parties undertake to inform Data Subjects of the purposes for which it will process their Personal Data and provide all of the information that it must provide in accordance with applicable laws with a particular cognisance of the need to provide this information in manner that is easily accessible and easy to understand. This will ensure that the Data Subjects understand how their Personal Data will be processed.
- (v) Make appropriate arrangements in organisations policies, procedures to facilitate compliant data sharing

14. Prevention of Fraud

Sport Ireland is committed to protecting the public funds with which it has been entrusted and ensuring these funds are used for their intended purposes. Sport Ireland is cognisant of the importance of upholding the standards of honesty, transparency, probity and accountability so as to protect its reputation from fraudulent activity. Your organisation must:

- (i) have an established system that enables you, your partners and staff to report inappropriate behaviour
- (ii) ensure a segregation of duties within the organisation to safeguard your finances
- (iii) use your best endeavours to safeguard Sport Ireland Grant Investment against fraud generally
- (iv) pay the utmost regard to safeguarding public funds against misleading claims for payment and shall notify Sport Ireland immediately in writing if your organisation has reason to suspect that any serious irregularity or fraud has occurred or is occurring, irrespective of the financial sum.

15. Cessation and Repayment of Grant Investment

15.1 Without limiting the generality of Clause 3.1 above Sport Ireland may enforce any of the remedies available to it pursuant to Clause 3.1 in the event that:

- (i) Sport Ireland is dissatisfied that there are appropriate arrangements in place for the overall governance and management of the organisation
- (ii) your organisation fails to demonstrate that it is fully committed to the adoption and implementation of a strategic approach to the development of its sport
- (iii) your organisation fails to demonstrate that it has the necessary infrastructure and size to deliver on its strategy
- (iv) your organisation does not have, or will not have, sufficient financial resources to deliver on its strategy
- (v) your organisation is not fully compliant with and committed to Sport Ireland's various national programmes including those in relation to coaching development, anti-doping and safeguarding
- (vi) your organisation has received financial assistance under a previous Grant Process and has not fully complied with the criteria and/or terms and conditions of the previous Grant Process
- (vii) your organisation is not compliant the Governance Code for Sport (by the end 2021)
- (viii) Sport Ireland is dissatisfied with the progress being made by the organisation in the achievement of its objectives as set out in the Approved Grant
- (ix) Your organisation fails to cooperate with any Sport Ireland audit, inspection and/or investigation in Clause 5
- (x) Your organisation fails to expend grant investment in accordance with the Approved Grant pursuant as outlined above
- (xi) Your organisation fails to provide Sport Ireland with appropriate information as outlined above
- (xii) Your organisation ceases to satisfy the criteria for Sport Ireland recognition and/or assistance which are applicable to the grant investment made available to it
- (xiii) Your organisation obtains duplicate investment from a third party
- (xiv) Your organisation is in receipt of investment from a third party which in Sport Ireland's reasonable opinion undertakes activities likely to damage the reputation of the organisation and/or Sport Ireland
- (xv) Your organisation provides Sport Ireland with materially misleading or inaccurate information
- (xvi) Sport Ireland is of the reasonable opinion that the organisation is spending the grant funds in a negligent or inappropriate manner, or
- (xvii) In the event that any clause or criteria outlined within these Terms and Conditions are not being met.

15.2 For the avoidance of doubt, in any of the circumstances described in Clause 14.1, Sport Ireland shall be entitled to exercise any or all of the remedies available to it pursuant to Clause 3.1 above, as it may determine at its sole discretion, and such remedies shall be without prejudice to any other remedies available to it in law, equity or otherwise.

16. Appendix 1

This Statement outlines the 4 principles which apply in the case of bodies in receipt of grant funding provided directly or indirectly from Exchequer sources (Circular 13/2014).

If you are in receipt of Public Funding, you should

<p style="text-align: center;">Clarity</p> <ul style="list-style-type: none">• Understand the purpose and conditions of the funding and the outputs required• Apply funding only for the business purposes for which they were provided• Apply for funding drawdown only when required for business purposes• Seek clarification from the grantor where necessary – on use of funds, governance and accountability arrangements.	<p style="text-align: center;">Governance</p> <p><i>Ensure appropriate governance arrangements are in place for:</i></p> <ul style="list-style-type: none">• oversight and administration of funding• control and safeguarding of funds from misuse, misappropriation and fraud• accounting records which can provide, at any time, reliable financial information on the purpose, application and balance remaining of the public funding• accounting for the amount and source of the funding, its application and outputs/outcomes.
<p style="text-align: center;">Value for Money</p> <p><i>Be in a position to provide evidence on</i></p> <ul style="list-style-type: none">• effective use of funds• value achieved in the application of funds• avoidance of waste and extravagance	<p style="text-align: center;">Fairness</p> <ul style="list-style-type: none">• Manage public funds with the highest degree of honesty and integrity• Act in a manner which complies with relevant laws and obligations (e.g. tax, minimum wages)• Procure goods and services in a fair and transparent manner• Act fairly, responsibly and openly in your dealings with your Grantor

17. Appendix 2

Sport Ireland recognised and funded bodies

- National Governing Bodies of Sport
- Local Sports Partnerships
- Age & Opportunity
- Cara Centre
- Paralympics Ireland
- Olympic Federation of Ireland
- Federation of Irish Sport
- Ireland Active
- Student Sport Ireland
- Irish Special Schools
- Snow Sports Association
- Irish Rugby Football Union
- Football Association of Ireland
- Gaelic Athletics Association
- Physical Education Association of Ireland
- Pentathlon Ireland