****

**Governance Code for Sport**

**Legislative Checklist**

Disclaimer

Sport Ireland is making available a range of resources including guidance notes, policy documents and templates for selected areas aligned to the Governance Code for Sport which will support sport organisations, boards, management and staff in the development of relevant governance processes and procedures particular to their own organisation.

For the avoidance of doubt, the final decision on the nature, type, extent and format of approved governance policies, procedures and processes for each organisation is a matter for the board / highest governing structure of the organisation and the resources and material provided may assist the approval process.

This document is not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice.

This document is not a substitute for professional advice from an appropriately qualified source and it is recommended that sport organisations consult their governing document or obtain their own independent legal advice where necessary. Sport Ireland does not accept any responsibility or liability for any errors, inaccuracies or omissions in this document.

**Legislative checklist**

**The following is an indicative checklist of the legal responsibilities of the Board, subject to whether Type A, B or C organisations.**  Organisations under the umbrella of a Local Authority may need to cross check with the authority’s policies and procedures.

**None of these lists are exhaustive and organisations should consider their operating context to identify other relevant areas, and get legal advice as appropriate.**

**All organisations – Type A, B and C**

The Board should ensure that processes/policies are in place to help the organisation to comply with legislation focusing on:

* health and safety requirements – *See Health & Safety Guidelines*
* child protection – *See Safeguarding Guidelines*
* data protection (GDPR) – *See Data Protection Guidelines*
* discrimination/equality regulations – *See Equality Policy*
* protected disclosure/whistleblowing – *See Protected Disclosure Policy*
* Company Law (or the Companies Act (2014), as appropriate)

Compliance:

* All organisations must have a Constitution (Memorandum and Articles of Association) and comply with the terms of the constitution. – *See Governing Documents Advisory*
* A Company Limited by Guarantee (CLG) has to:
	+ make an annual return to the Companies Registration Office (CRO)
	+ appoint a company secretary
	+ report back to its members at an Annual General Meeting
	+ update the CRO of any changes in its directors
	+ ensure that the financial statements of the organisation present a true reflection of the organisation’s assets and liabilities
* A Charity/Non-Profit Organisation (who avails of tax exemptions) has to:
* register with the Charities Regulator
* follow the Charities Regulator regulations
* apply for a charity tax number to the Revenue Commissioners
	+ report back to its members at an Annual General Meeting
	+ ensure that the financial statements of the organisation present a true reflection of the organisation’s assets and liabilities

Furthermore, all organisations must:

* Contractually (and therefore legally) comply with funder reporting requirements, and any other contractual arrangements it enters into e.g., with a sponsor.
* Ensure that they have an adequate level of insurance cover for their organisations.

**As well as the above, Type B and C organisations must also**

* Comply with employment law and its duties as an employer in its contracts and employment policies *– See HR Policy*

Further links and resources

[Employer Resources Newsletter- The Wheel](https://www.wheel.ie/employer)

[Companies Registration Office](http://www.cro.ie/)