

RUGBY LEAGUE IRELAND

Governance, Participation and
Membership Compliance
Assurance Review

Review Period: 2019–2025



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1. Introduction and Purpose

Rugby League Ireland (RLI) commissioned this Governance, Participation and Membership Compliance Assurance Review in order to provide a transparent, evidence-based account of its compliance with:

- International Rugby League (IRL) membership requirements
- Sport Ireland governance and funding oversight expectations
- Best practice standards applicable to volunteer-led sports Governing Bodies

The purpose of this review is **assurance**, not adjudication, for RLI members & stakeholders. It examines governance structures, participation delivery, reporting systems, and funding oversight mechanisms using documentary evidence and established regulatory frameworks. It does not assess opinions, commentary, or personal assertions made outside formal governance processes. All commentary and conclusions are evidence-based.

Who We Are – About This Review

This review was prepared by 1895 Consultants, an independent consultancy providing governance, participation, and organisational analysis within sport and voluntary sector contexts. The work was undertaken by a small team with experience in governance review, participation analysis, and compliance assessment, and was conducted independently using documentary evidence, participation data, and comparative governance benchmarks.

1895 Consultants operates on a project basis and is not affiliated with any sports Governing Body.

The review was undertaken independently of day-to-day operational management and is based on documentary evidence, constitutional requirements, audited financial statements, and published regulatory standards. Where external perspectives are referenced, these are attributed to official sources.



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The purpose of the review is to provide a clear, evidence-based account of governance, participation, administration and financial compliance over the period examined. It is not intended to adjudicate on individual disputes or to respond to commentary made outside formal governance processes.

The review has been prepared in good faith to support transparency, accountability, and informed engagement with members, stakeholders, regulators, and the wider rugby league community.

2. Scope and Methodology

2.1 Scope

The review examined the following areas:

- 1. IRL Membership Compliance**
 - o Full membership requirements
 - o Domestic adult and youth activity obligations
 - o Longitudinal compliance expectations
- 2. Participation Reporting**
 - o Definitions and methodologies
 - o Registration and verification systems
 - o Reporting to ERL, IRL and Sport Ireland
- 3. Governance and Organisational Capacity**
 - o Board composition and tenure
 - o Constitutional compliance
 - o Decision-making and oversight structures
- 4. Sport Ireland Oversight and Funding Governance**
 - o Grant conditions and reporting
 - o Governance Code compliance
 - o Oversight mechanisms
- 5. Financial Controls**



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- o Authorisation and reporting processes
- o Audit and assurance arrangements
- o Finance Audit & Risk Committee (FARC)

2.2 Out of Scope

This review does not:

- attribute responsibility to individuals or boards
- investigate motives or intent
- make findings of misconduct
- adjudicate disputes conducted outside formal governance channels

3. Youth Participation, Competition Structures and IRL Membership Status

3.1 Background

One of the principal factors cited by International Rugby League (IRL) in relation to Rugby League Ireland's loss of full membership status was the absence of a sustained, structured domestic youth competition operating within Ireland, associated with existing clubs.

This issue requires careful contextualisation. The absence of a formalised national youth league structure is not a recent development, nor is it attributable to any single board, governance period, or set of individuals. While some youth activity has occurred in recent years, it is yet to be associated with existing clubs.

3.2 Historical Context

Rugby league in Ireland has historically developed as a small, male volunteer-led sport, with limited geographic concentration, facilities, and administrative capacity. While youth participation has existed intermittently through schools activity,



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development squads, regional programmes, and representative pathways, a continuous, nationwide, age-grade domestic club competition structure has not historically existed.

This has been the case across multiple governance cycles and board compositions, including during periods prior to, during, and following the 2018–2019 governance period, leading up to the COVID 19 period.

The absence of a structured youth league therefore represents a structural developmental challenge, rather than evidence of regression or organisational failure in a specific period.

3.3 IRL Membership Criteria and Compliance Evolution

International Rugby League membership criteria have evolved over time, with increasing emphasis placed on demonstrable domestic participation, sustainability, and development pathways.

While earlier governance periods operated under less stringent enforcement, the application of IRL membership standards has become more formalised in recent years. As a result, long-standing structural gaps that were previously tolerated or managed through development activity rather than formal competition structures became material compliance issues.

In this context, the absence of a structured youth competition became a determining factor in assessing full membership status.

3.4 Governance Responsibility and Attribution

The absence of a structured domestic youth competition in Ireland does not represent a deterioration in governance or delivery attributable to any single board, governance period, or set of office holders. As outlined in Section 3.2, this issue reflects the long-standing developmental scale of rugby league in Ireland and structural capacity constraints common to small, volunteer-led sports.



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The assessment of IRL membership status occurred within the context of evolving international compliance enforcement, under which long-standing structural gaps became material to formal membership review. Accordingly, attributing changes in membership status to the actions or omissions of a specific board does not reflect the historical record or the regulatory context in which the assessment was applied.

3.5 Current and Forward-Looking Position

Rugby League Ireland has acknowledged that the absence of a structured youth competition is a critical compliance issue. Work is ongoing to address this gap through planned and sustainable development of age-grade competition structures. The establishment of a domestic Under-16 competition in 2026 represents a significant step toward meeting IRL membership criteria and addressing a long-standing structural deficiency.

This approach reflects a transition from informal or intermittent youth activity toward a sustainable, competition-based development model, aligned with current international governance expectations.

3.6 Review Finding (Youth Structures and Membership Status)

Finding: The absence of a structured domestic youth competition was a material factor in the assessment of Rugby League Ireland's IRL membership status. This absence is a long-standing structural issue that predates multiple governance periods and does not constitute evidence of sudden decline or governance failure attributable to any single board.

3.7 Conclusion

When assessed in historical and regulatory context, the issue of youth competition structures reflects the developmental stage of rugby league in Ireland rather than organisational regression or governance failure. The assessment of Rugby League Ireland's IRL membership status arose from the application of evolving compliance



expectations to long-standing structural limitations, rather than from a collapse in participation or governance during any specific governance period.

3.8 Assessment of Current Status Against IRL Full Membership Criteria

This section assesses the organisation's current position against the **International Rugby League (IRL) Membership Policy (2023)** requirements for Full Membership. The assessment is based on documented evidence provided and is structured around the policy's core compliance domains.

3.8.1 Legal Status and Governance Compliance

The IRL Membership Policy requires Full Members to operate as a legally constituted national governing body with established governance and reporting structures.

Current position:

- The organisation is a legally registered not-for-profit entity.
- Annual accounts are produced and approved.
- An Annual General Meeting is held and minuted.
- A constitution and governance framework are in place.

Assessment:

✓ Compliant

There is no evidence of governance or legal non-compliance under this criterion.



3.8.2 Domestic Club Base and Junior Activity

The IRL Membership Policy requires Full Members to demonstrate a minimum domestic base of clubs, including both senior and **age-grade (U15–U19)** activity conducted annually.

Current position:

- Five senior clubs are in operation, all fielding senior men's teams.
- A U16 domestic league involving four clubs is scheduled to commence in 2026, which represents the formalisation of the internal U16 clubs activity in 2025.
- The U16 age category falls within the **U15–U19 range** specified in the IRL Membership Policy.

Assessment:

✓ Compliant (on commencement of U16 competition)

The planned U16 league satisfies the age-grade requirement outlined in the policy, subject to it being operational and evidenced within the relevant membership audit period.

3.8.3 Domestic Competitions

The IRL Membership Policy requires evidence of structured domestic competition at senior and junior levels.

Current position:

- Men's senior competition:
 - Five teams
 - Six fixtures per team
- Women's competition:
 - Three teams



- Four fixtures per team
- U16 domestic competition:
 - Four clubs scheduled to participate
 - Competition launch confirmed for the 2026 season

Assessment:

✓ **Compliant (subject to operational delivery)**

Senior competition requirements are met. The introduction of a U16 competition brings the organisation into alignment with junior competition criteria as defined in the policy.

3.8.4 Participation Numbers and Registration Systems

For jurisdictions with a population under one million, the policy sets a minimum participation threshold of **150 registered players**, supported by verifiable registration records.

Current position:

- Total reported participation: **501 individuals** (across all categories).
- A formalised registration system is not currently in use, though one has been developed for implementation in 2026, with all clubs participating.

Assessment:

○ **Partially Compliant**

Participation volume exceeds the minimum numerical threshold. However, the absence of a formal registration system at the point of assessment limits absolute verifiability under IRL audit standards. However, IRL (using benchmarking data) are satisfied that the reported numbers are logical for the activity levels.



3.8.5 International Activity

The policy requires Full Members to demonstrate engagement in international rugby league activity.

Current position:

- Senior international fixtures have been played.
- Youth and/or age-grade international fixtures have also been played.
- Women's international fixtures have been played.
- Wheelchair Rugby League international fixtures have been played.

Assessment:

✓ Compliant

International activity requirements are met.

3.8.6 Reporting and Annual Membership Audit (AMA)

Submission of the Annual Membership Audit is a core requirement across all membership categories.

Current position:

- The Annual Membership Audit has been submitted for the relevant period.

Assessment:

✓ Compliant

3.8.7 Summary Assessment

Based on the evidence reviewed, the organisation demonstrates:

- ✓ Compliance in legal status, governance and reporting**
- ✓ Compliance in senior domestic competition (men's and women's)**



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- ✓ Compliance in international activity
- ✓ Alignment with age-grade requirements through the establishment of a U16 domestic league
- ✓ Participation numbers exceeding IRL minimum thresholds

The only remaining limiting factor for Full Membership assessment is the **formalisation and evidencing of player registration data** through an operational registration system. Although it must be noted that all teams, bar RLI's domestic clubs, are already in compliance with this requirement. RLI determines that 2026 will see full compliance.

3.8.8 Requirements to Regain / Confirm Full Membership Status

To meet and sustain IRL Full Membership criteria, the following must be evidenced within the Annual Membership Audit:

1. An operational U16 domestic competition involving a minimum of four clubs;
2. Continued delivery of senior domestic competitions;
3. Implementation of a formal player registration system capable of supporting audit verification. This is a relatively new IRL requirement, designed to meet AIM, and eventually IOC, standards.

With these elements in place, the organisation would meet the **structural, participation and governance thresholds** specified in the IRL Membership Policy for Full Membership.



4. Youth and Age-Grade Requirements (Normative framework)

4.1 IRL Expectations for Youth Activity

International Rugby League (IRL) requires Full Members to provide evidence of structured youth activity as part of its membership compliance framework. Youth activity, for governance and compliance purposes, encompasses organised age-grade participation delivered through competitions, development programmes, schools-based activity, or recognised pathway structures, provided such activity is structured, safeguarded, documented, and sustained.

IRL does not prescribe a single mandatory delivery model for youth activity. Compliance may be demonstrated through leagues, festivals, regional squads, development pathways, or schools-based programmes, where these form part of an organised and verifiable participation framework.

4.2 Schools-Based Youth Activity (2025)

During the 2025 reporting period, Rugby League Ireland delivered structured schools-based rugby league activity involving two Dublin-based schools. This activity contributed to youth participation and pathway development within the reporting period and formed part of the organisation's documented youth engagement activity.

Schools-based delivery is recognised within IRL participation definitions as a valid component of youth development and pathway provision when appropriately structured and recorded.

5. Domestic Adult Competition Activity - Evidence-Based Assessment

5.1 Purpose of this section



This section provides an evidence-based assessment of adult domestic rugby league activity in Ireland. It examines participation scale, delivery continuity, and structural sustainability within a small, volunteer-led National Governing Body operating in a multi-code sporting environment.

The assessment draws on registration-based participation figures, European Rugby League (ERL)-published activity and participation data, and longitudinal participation records compiled by Rugby League Ireland

. The purpose is to distinguish between structural consolidation and claims of organisational or participation collapse.

5.2 Scale of adult domestic rugby league participation

Rugby League Ireland's registration data indicates the following adult male participation levels:

- **2024 registered senior men:** 166
- **2025 registered senior men (to date):** 171

These figures represent registered players participating in sanctioned domestic competition within the reporting period. While modest in absolute terms, they exceed the minimum participation thresholds specified for jurisdictions with populations under one million under International Rugby League (IRL) membership criteria and are consistent with the scale observed across comparable emerging rugby league nations.

5.3 Longitudinal participation and activity continuity

Longitudinal participation records covering the period approximately 2010–2025 provide context for adult domestic rugby league activity over time. While participation



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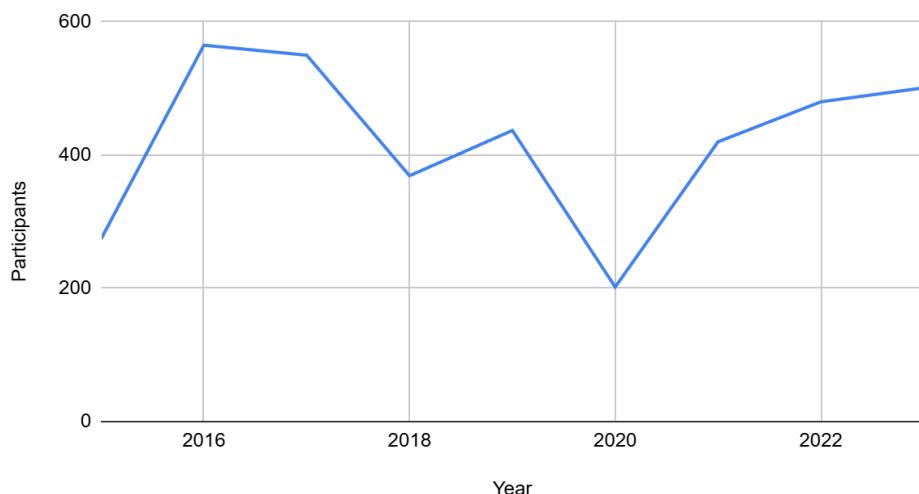
systems and registration methodologies evolved during this period, the available records are sufficient to identify structural patterns in delivery.

The longitudinal evidence demonstrates that:

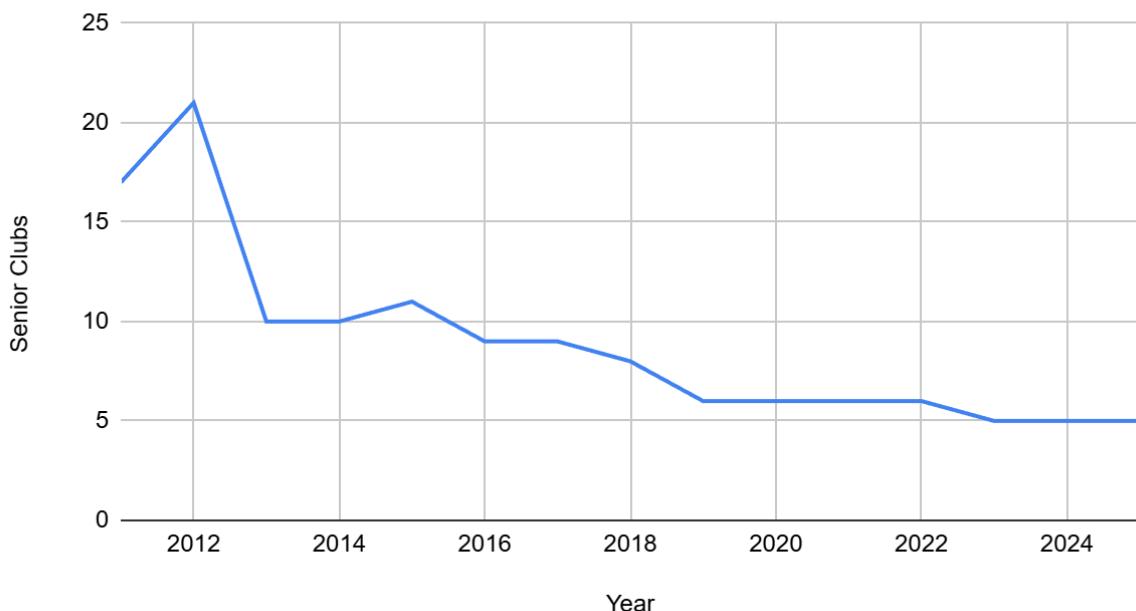
- adult domestic rugby league activity has operated on a recurring seasonal basis throughout the period examined;
- fluctuations in club numbers are a long-standing feature and are not confined to any single governance cycle;
- there is no evidence of a sudden or exceptional collapse in adult participation at national level.

This pattern indicates persistence and continuity rather than episodic or terminal decline.

Participants vs Year



Senior Clubs vs Year



5.4 Match activity and independent corroboration (ERL data)

ERL-published activity data provides independent corroboration of ongoing domestic and representative activity. ERL's Annual Report records:

- **Ireland senior matches:** 48 (2023), compared with 29 (2022)
- **Ireland youth matches:** 12 (2023), compared with 4 (2022)

While match totals are not a direct proxy for registered player numbers, they provide external verification of sustained delivery and post-COVID recovery. The increase in recorded activity is not consistent with claims of organisational collapse and, instead, supports the assessment of continuity set out above.



5.5 Club numbers, consolidation, and structural adjustment

Between approximately 2010 and 2025, the number of formally constituted rugby league clubs operating in Ireland declined from a peak of approximately 17 clubs to five active clubs. This change is factual and requires contextual interpretation.

Longitudinal participation records show that:

- periods of club expansion coincided with short-term development funding and concentrated volunteer capacity;
- subsequent reductions in club numbers align with documented club mergers, consolidation of overlapping catchment areas, and the winding down of single-volunteer clubs;
- changes in club numbers occurred incrementally over time rather than abruptly.

In governance and development terms, this pattern reflects structural consolidation rather than participation collapse.

5.5.1 Club mergers and participation concentration

Documented mergers involving Dublin-based clubs, including Ballyfermot, Clondalkin and Tallaght, illustrate this consolidation process. These mergers were undertaken to stabilise adult competition delivery by concentrating players, volunteers, and facilities within fewer but more viable organisational units.

When assessed alongside participation data, later periods show increased player concentration per active club. This indicates that reductions in club count did not equate to proportional reductions in adult playing opportunities and is consistent with sustainability-driven restructuring commonly observed in small, volunteer-led sports.



5.5.2 Regional volatility and short-lived clubs

Participation records also show the emergence of a number of short-lived clubs, particularly outside Dublin, which operated for limited periods before ceasing activity. Such clubs were typically dependent on a small number of volunteers and were often associated with time-limited development initiatives.

The appearance and disappearance of these clubs contributes to volatility in headline club counts without necessarily reflecting sustained national participation loss.

5.5.3 COVID-19 context

The longitudinal participation record demonstrates that club consolidation and structural adjustment were established features of the domestic game well before the COVID-19 period. COVID-19 restrictions disrupted delivery and intensified existing pressures but did not initiate the underlying structural trajectory.

Accordingly, pandemic disruption should be understood as an accelerant rather than the primary driver of long-term participation patterns. However, as with all other sports in Ireland, Sport Ireland reports a level of volunteer participation that remains lower than pre-COVID levels. This clearly has a high impact on volunteer-led sports.

5.6 Assessing participation “health” in small domestic rugby league systems

Within international governance frameworks, the health of emerging rugby league federations is not assessed solely through absolute participation totals or headline club numbers. More meaningful indicators include whether a domestic competition:

- operates seasonally and repeatedly;



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- completes scheduled fixtures;
- retains a stable core of functioning clubs;
- provides sustained opportunities for adult participation.

When assessed against these indicators, Ireland's domestic adult competition demonstrates continuity rather than structural failure.

5.7 Comparative European context (ERL framework)

ERL publishes participation figures using a standardised category: "**Registered Participants (coaches | match officials | players)**". For 2023, ERL records:

- Ireland: 501
- Scotland: 184
- Italy: 242
- Greece: 304
- Netherlands: 527
- Norway: 463
- Serbia: 838

Ireland's published participation figure sits within the mid-range of comparable European federations operating under the same reporting framework. Participation records indicate that this figure is underpinned by distributed activity across adult, youth, pathway, and alternative formats rather than reliance on a single cohort or short-term spike.

5.8 Role of experienced and heritage players

A recognised feature of emerging rugby league systems is the integration of experienced or heritage players who acquired rugby league competence abroad. In small domestic competitions, this can function as a capacity-building mechanism by



raising training standards, improving match quality, and supporting skill transfer within clubs.

This should be understood as a standard development characteristic of emerging federations rather than evidence of an absence of domestic participation or domestic playing capacity.

5.9 Review finding (adult domestic rugby league)

Finding:

When assessed using registration-based participation figures, ERL-published activity and participation data, and longitudinal participation records, adult domestic rugby league in Ireland demonstrates continuity and operates at a scale consistent with comparable volunteer-led European federations. Reductions in club numbers reflect consolidation and sustainability-driven adjustment rather than exceptional collapse or abnormal decline.

5.10 Conclusion

Ireland's adult domestic rugby league should be assessed through delivery continuity, verified participation, and structural sustainability rather than headline club counts alone. When placed in longitudinal and comparative European context, the evidence supports the conclusion that domestic adult rugby league in Ireland remains functionally active within the expected parameters of an emerging federation and provides a stable platform for pathway and youth competition development.

6. Participation Reporting

6.1 Definitions and Methodology



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International Rugby League does not publish a single numeric definition of participation. Instead, participation is assessed through evidence of rugby league activity delivered by a member federation.

The IRL Membership Policy states that Full Members are expected to deliver ***“good levels of activity including domestic competitions for adults and children.”***

Participation is therefore understood operationally as the delivery of organised rugby league activity supported by registered participants within defined reporting categories.

European Rugby League publishes participation data using a consolidated reporting category described as “Registered Participants (coaches | match officials | players)”, within which national submissions are assessed and published.

Definition of Participation (Rugby League Ireland)

For the purposes of governance, reporting, and compliance, **participation in rugby league** is defined as:

“the involvement of individuals in organised rugby league activity delivered or sanctioned by Rugby League Ireland within a defined reporting period, where such involvement is supported by formal registration, safeguarding, insurance, or competition eligibility processes.”

Participation is evidenced through **registered involvement** across the following recognised categories and formats of the game:

Domestic Playing Participation

1. Men’s Domestic Participation

Registered male players participating in sanctioned domestic rugby league competitions or programmes at open-age level within the reporting period.



2. Women's Domestic Participation

Registered female players participating in sanctioned domestic rugby league competitions or programmes at open-age level within the reporting period.

3. Wheelchair Rugby League Domestic Participation

Registered male and female players participating in sanctioned domestic rugby league competitions or programmes at open-age level within the reporting period.

Youth and Age-Grade Participation

3. Under-18 Participation

Registered players participating in sanctioned Under-18 rugby league competitions, development squads, schools-based programmes, or representative activity.

4. Under-16 Participation

Registered players participating in sanctioned Under-16 rugby league competitions, development squads, or schools-based activity.

5. Under-14 Participation

Registered players participating in sanctioned Under-14 rugby league competitions or structured development activity.

6. Under-12 Participation

Registered players participating in sanctioned Under-12 rugby league activity, including introductory, schools-based, or development programmes.

Youth participation includes both competition-based and pathway-based activity, provided such activity is structured, safeguarded, and formally recorded.

Alternative Formats and Inclusive Participation

7. Masters Rugby League Participation

Registered players participating in sanctioned Masters rugby league activity,



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including domestic competitions, festivals, or recognised representative events.

8. Wheelchair Rugby League Participation

Registered participants engaged in sanctioned wheelchair rugby league programmes or competitions delivered within the reporting period.

Non-Playing Participation

9. Match Officials

Registered referees, touch judges, and match officials actively officiating in sanctioned rugby league competitions or programmes during the reporting period.

Participation data is collected through verified registration and competition systems. Participants are recorded once per reporting period and are not double-counted.

6.2 Reported Participation Categories (2023)

For the 2023 reporting period, Rugby League Ireland reported a total of **501 registered participants** to European Rugby League. This figure reflected the categories required at the time for international reporting and was compiled from official registration systems.

The reported figure comprised the following categories:

- Men's open-age players: 166
- Women's players: 55
- Under-14 boys and girls (Belfast Eagles): 114
- Wheelchair rugby league participants: 5
- Pathways and development programmes: 159

REGISTERED PARTICIPANTS [coaches match officials players]			
	2023	2022	Notes
CZECH REPUBLIC	256	353	-
ENGLAND	97,317	92,386	-
FRANCE	8,767	9,593	-
GERMANY	92	96	-
GREECE	304	188	-
IRELAND	501	480	-
ITALY	242	193	'
MALTA	74	N/A	-
NETHERLANDS	527	404	-
NORWAY	463	413	-
RUSSIA	N/A	511	-
SCOTLAND	184	422	-
SERBIA	838	738	-
SPAIN	56	33	-
TURKEY	N/A	421	No AMA Submission
UKRAINE	N/A	N/A	No data, because of Russian aggression and war in Ukraine
WALES	3442	2,416	-

Source - European Rugby League - Annual Report (2023) p12

These figures were reported in good faith and in line with the reporting scope defined for that return.

The aggregated figure of 501 participants for the 2023 reporting period was subsequently published by European Rugby League in its Annual Report 2023 under the category “Registered Participants (coaches | match officials | players)”. This confirms that the figure formed part of the official international participation record for that year.

6.3 Categories Not Included in International Reporting

The reported participation total did not include certain categories of rugby league activity that were not required for that reporting submission.

These categories include:



- **Masters Rugby League**

Information provided by the Masters committee indicates approximately **228 registered participants** across provincial and heritage teams.

- **Match Officials**

Approximately **15 active match officials** are currently registered, with around 12 active at the end of 2024.

As such, the reported figure of 501 participants does not represent the full scale of rugby league participation across all formats of the game in Ireland. It reflects an approximate under-reporting delta of 240 participants for 2023.

6.4 Context and Clarification

Differences between participation figures reported to international bodies and broader whole-of-sport participation arise from the defined scope of international reporting returns rather than from inaccuracies in data collection or submission. International reporting frameworks specify which participation categories are included in a given return, and not all formats of the game are required to be reported in each submission.

6.5 Review Finding (Participation Reporting)

Finding:

Participation figures reported by Rugby League Ireland for the 2023 reporting period were compiled from verifiable registration systems, submitted in accordance with European Rugby League reporting requirements, and published by European Rugby League under the category “*Registered Participants (coaches | match officials | players)*”. Differences between the ERL-published figure and broader participation across all formats of the game reflect defined reporting scope rather than misreporting or inflation, and the evidence does not support claims that participation data was inaccurately reported.



7. Governance, Board Composition and Continuity

7.1 Constitutional governance framework

Rugby League Ireland (RLI) is governed by a written constitution which establishes a Board of Directors with responsibility for strategic oversight, governance, and fiduciary accountability. The constitution provides for democratic decision-making, defined board roles, fixed terms of office, eligibility criteria, and procedures governing appointment, resignation, removal, and co-option of directors.

These provisions are designed to balance organisational continuity with renewal and are consistent with recognised governance best practice in volunteer-led National Governing Bodies.

7.2 Board terms, rotation and renewal

Under the RLI constitution, directors serve fixed two-year terms and may serve a maximum of three consecutive terms. At defined intervals, a proportion of the Board is required to retire, with mechanisms in place to allow for re-election, replacement, or co-option in order to maintain operational continuity.

Accordingly, turnover at defined points should be understood as a constitutionally expected feature of governance rather than an indicator of instability.

7.3 Board reconstitution and post-2020 continuity



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In late 2020, a collective resignation of the preceding Board occurred, necessitating the reconstitution of the Board in accordance with constitutional procedures. This event represents a discrete governance transition rather than an ongoing pattern of instability.

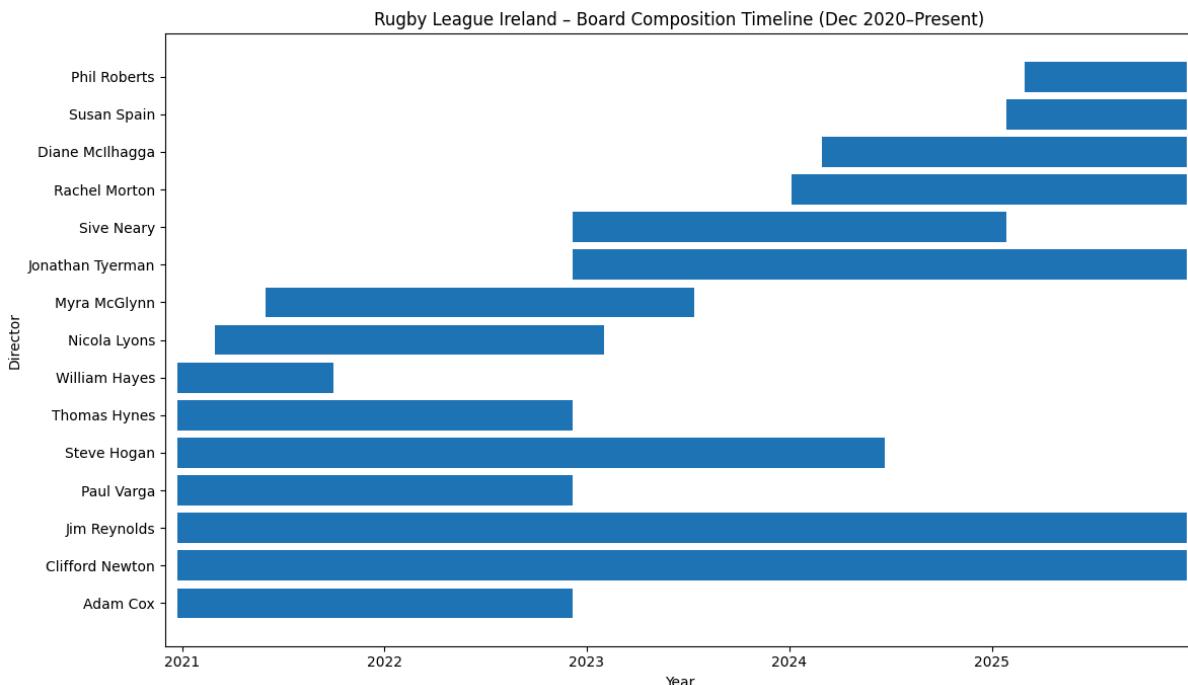
Appointment and tenure records demonstrate that, following this reconstitution, Rugby League Ireland experienced multi-year continuity of service across successive governance cycles, including through the COVID-19 disruption and recovery period. The evidence does not indicate repeated mass resignations, rapid turnover following appointment, or an inability to sustain board-level governance after reconstitution.

7.4 Tenure patterns, independent directors, and assignment-based service

An assessment of board tenure following the 2020 reconstitution shows that:

- multiple directors served for periods of two years or longer;
- turnover occurred in defined waves aligned with Annual General Meetings and end-of-term decisions;
- departures were staggered rather than clustered in a manner that would undermine governance continuity.

In addition to elected directors, Rugby League Ireland appointed independent directors on fixed-term assignments to support governance capacity, skills balance, and organisational development. Such appointments are, by design, time-bound and should not be interpreted as indicators of instability. In some cases, independent directors extended their service beyond the initial assignment period or continued to support the organisation through advisory or project-based roles following completion of their board term.



7.5 Governance processes and continuity mechanisms

The RLI constitution provides clear procedures governing appointment, resignation, non-renewal, and, where necessary, removal of directors. These mechanisms are intended to safeguard organisational integrity, ensure compliance with governance standards, and preserve continuity of oversight and organisational memory.

The review identified no evidence that director departures resulted in loss of quorum, failure to discharge board responsibilities, or breakdown in constitutional governance during the period examined.

7.6 Independent governance context (Sport Ireland)

Sport Ireland recognises that patterns of board tenure and turnover vary across volunteer-led National Governing Bodies. In correspondence provided for the purposes of governance review, Brian Staunton, Director for National Governing Bodies at Sport Ireland, stated:



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“There is absolutely nothing untoward with the membership or turnover of the RLI Board. It is normal in voluntary NGBs that either there is quick turnover or members stay too long. RLI is considered a healthy mix of longer-term experience and normal, healthy turnover.”

This independent assessment provides sectoral context for evaluating board continuity within Rugby League Ireland.

7.7 Board Committees and Oversight Structures

As part of the organisation’s ongoing governance development, Rugby League Ireland has established a Finance, Audit and Risk Committee (FARC) to provide enhanced independent oversight of financial management, audit processes, and organisational risk.

The committee is chaired by an external independent member with senior financial management experience and includes an insurance professional, the organisation’s Treasurer, and an external independent practising accountant.

The establishment of FARC reflects the increasing scale and complexity of regulatory, funding, and reporting expectations placed on National Governing Bodies and aligns Rugby League Ireland with recognised governance practice within the Irish sport sector.

7.8 Review finding (governance and board continuity)

Finding:

Board composition, tenure, and turnover within Rugby League Ireland during the review period are consistent with constitutional requirements and with Sport Ireland’s governance expectations. Following the Board’s reconstitution in late 2020, governance arrangements demonstrate continuity, orderly rotation, and the effective use of fixed-term and independent appointments, rather than destabilising churn. RLI



have consistently met or exceeded the Irish Government's requirement for a board gender balance of a minimum 40% female representation.

7.9 Conclusion

When assessed against constitutional provisions, tenure evidence, and independent governance context, the evidence does not support claims of abnormal board turnover or governance instability within Rugby League Ireland. Board continuity and renewal reflect expected and appropriate governance practice within a volunteer-led National Governing Body.

8. Sport Ireland Oversight, Audit Powers and Funding Governance

8.1 Statutory Authority and Independence

Sport Ireland is the statutory authority responsible for the oversight, funding, and development of sport in Ireland. Its remit includes responsibility for ensuring that public funds provided to National Governing Bodies (NGBs) are used for their intended purposes and in accordance with government policy and public financial procedures.

Sport Ireland operates independently of National Governing Bodies and exercises its oversight role in accordance with national public expenditure and governance frameworks.

8.2 Funding Agreements and Compliance Obligations

All funding issued by Sport Ireland is subject to formal grant agreements, which set out:



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- permitted and prohibited expenditure
- reporting and record-keeping requirements
- audit and inspection rights
- sanctions for non-compliance, including suspension or recovery of funds

Sport Ireland requires recognised funded bodies to demonstrate that they are:

"fit for purpose and are in compliance with core legal, governance, ethical, operational, risk management, taxation and fiduciary policies."

Compliance with these obligations is a condition of continued funding.

8.3 Audit, Inspection and Oversight Powers

Sport Ireland retains extensive statutory authority in relation to the oversight of public funding issued to recognised National Governing Bodies. Under funding agreements and applicable public expenditure rules, Sport Ireland may require funded organisations to produce financial records, supporting documentation, and explanations relating to the receipt and use of grant funding.

These powers include the ability to conduct compliance audits, commission independent or forensic reviews, assess expenditure against grant purposes, and initiate remedial action where non-compliance is identified. Available enforcement mechanisms include the suspension of funding, the imposition of additional reporting requirements, and the recovery of funds where misuse or material breach of conditions is established.

These oversight powers apply irrespective of whether concerns are raised internally or externally and are exercised in accordance with the Governance Code for Sport, Circular 13/2014, and associated public financial procedures. Responsibility for compliance rests with the funded organisation's Board, subject to Sport Ireland's independent supervisory role.



The existence of these powers provides the regulatory context within which funding decisions, compliance assessments, and longitudinal funding trajectories must be understood.

8.4 Governance Code and Board Accountability

Sport Ireland administers the Governance Code for Sport, under which funded organisations must:

- maintain a Compliance Record Form
- submit an annual Board Assurance Statement signed by the Chair
- report any material non-compliance

Sport Ireland states that these records:

“may be requested at any time and would be expected as part of any audit review.”

Responsibility for compliance rests with the Board of the funded organisation, subject to Sport Ireland oversight.

8.5 Participation and Post-COVID Context

Sport Ireland's Irish Sports Monitor provides national context regarding participation trends and the impact of COVID-19 on sport delivery. This contextual data supports proportionate assessment of participation trends within smaller, volunteer-led sports.

8.6 Core Funding Trajectory, Relational Governance and Institutional Confidence

Sport Ireland's oversight of National Governing Bodies operates within a broader public governance framework that combines formal compliance mechanisms with relational assessment over time. While statutory powers include audit, inspection,



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sanction and recovery of funds, the routine operation of the system relies on longitudinal judgments of organisational risk, governance capacity, and professional reliability.

Within Irish sport, it is well established that where Sport Ireland identifies persistent governance concerns, funding responses typically include the **freezing or reduction of core funding**, the imposition of enhanced reporting conditions, or, in more serious cases, suspension of funding or recognition. These mechanisms are embedded within the Governance Code for Sport, funding agreements, and public expenditure rules, and are routinely applied across the sector. Conversely, increases in baseline (core) funding are discretionary and are not awarded in circumstances where governance confidence is lacking.

Academic literature on sports governance and public administration supports this distinction between **formal compliance enforcement** and **relational governance**. Research by Hoye, Cuskelly, O'Brien and others on volunteer-led National Governing Bodies highlights that public funders tend to move from rule-based oversight toward relationship-based governance once baseline compliance is established. In this model, recurrent funding decisions function as a proxy measure of institutional trust, with stable or increasing core funding reflecting assessments of low organisational risk, credible leadership engagement, and confidence in reporting integrity. Conversely, organisations perceived as high risk typically experience funding stagnation, retrenchment, or conditionality rather than quiet continuity.

Using **2019 as a baseline**, Rugby League Ireland's Sport Ireland core funding stood at approximately **€15,000 per annum**. Over the subsequent period, core funding increased incrementally to approximately **€20,000 per annum by 2020–2021**, before rising more substantially to approximately **€35,000 in 2022, €37,000 by 2023 and €40,000 in 2024 and 2025**. This growth occurred alongside heightened sector-wide scrutiny during and after the Covid-19 period, when Sport Ireland oversight expectations increased rather than relaxed. This was prompted by some high profile NGB issues, such as those in the FAI.

The Covid-19 period itself provides a practical case study of relational governance in operation. During 2020–2021, Rugby League Ireland received grant funding while



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programme delivery was constrained for the sector by public health restrictions. In accordance with FRS 102, unspent funding was recorded as deferred income and retained pending delivery. Sport Ireland did not require repayment, did not suspend or reduce baseline funding, and did not impose exceptional sanctions. As activity resumed in 2022, these deferred funds were deployed in concentrated programme delivery, resulting in a planned deficit reflecting prudent reserve utilisation rather than overspend. Throughout this period, audited accounts attracted no adverse findings and no enforcement action was taken.

When assessed collectively, the combination of **Covid-era funding flexibility, absence of sanctions, unqualified audit opinions, and sustained growth in baseline funding** is consistent with a relationship characterised by institutional confidence rather than tolerance or neglect. This pattern aligns with established governance theory and with Sport Ireland's known funding practices across the National Governing Body sector.

Accordingly, the longitudinal core funding trajectory should be understood not as incidental or automatic, but as an indicator of Sport Ireland's confidence in Rugby League Ireland's governance, compliance, and professional engagement over time. This conclusion is consistent with both the empirical financial record and the broader governance frameworks within which Sport Ireland operates.

8.7 Review Finding (Sport Ireland Oversight)

Finding: Sport Ireland possesses and retains robust oversight, audit, and enforcement powers in relation to public funding issued to National Governing Bodies. The absence of adverse findings or funding sanctions in respect of Rugby League Ireland is consistent with compliance with applicable funding and governance requirements.



8.8 Conclusion

When assessed against Sport Ireland's statutory oversight powers, governance frameworks, and enforcement mechanisms, the evidence reviewed indicates that Rugby League Ireland operated within applicable funding and governance requirements during the period examined. There is no evidence of funding suspension, clawback, adverse audit findings, or the imposition of exceptional compliance measures.

This conclusion is reinforced by Sport Ireland's continued engagement with the organisation, the absence of enforcement action, and the longitudinal pattern of funding decisions outlined above. Taken together, these factors support the finding that Sport Ireland's oversight processes did not identify material governance or funding non-compliance during the review period.

9. Sport Ireland Funding Architecture and the Misinterpretation of Club-Level Capital Funding

9.1 Purpose of this section

This section clarifies the structure, purpose and legal separation of Sport Ireland funding streams in order to address recurring claims that sports clubs affiliated to Rugby League Ireland "did not receive a penny" of Sport Ireland funding. Such claims arise from a conflation of core funding provided to National Governing Bodies with capital funding accessed through competitive grant schemes, rather than from evidence of funding exclusion or governance failure.



9.2 Definition of Sport Ireland core funding

Within the Irish sports governance framework, “core funding” refers to financial support provided by Sport Ireland to a recognised National Governing Body (NGB) to enable that body to discharge its statutory, governance and strategic responsibilities.

Core funding is allocated on the basis of recognition status, governance compliance, and alignment with Sport Ireland’s investment criteria. Its purpose is to support functions such as:

- **governance and board operations**
- **administration and compliance**
- **participation and development programmes**
- **coaching, pathways and competition structures**
- **engagement with national and international governing bodies**

Core funding is not defined as capital funding, nor is it structured as a mechanism for direct redistribution of funds to affiliated clubs for facilities or equipment. There is no legal requirement within Sport Ireland’s core funding framework obliging an NGB to act as a conduit for club-level capital investment. Funding in these categories is done in a separate application to core funds.

Accordingly, the absence of direct payments from an NGB’s core grant to clubs does not constitute evidence of funding denial or misallocation.

9.3 Definition of capital funding and grant-based investment

By contrast, “capital funding” in Irish sport is delivered through competitive, application-based grant programmes, most notably the Community Sport Facilities Fund (formerly the Sports Capital and Equipment Programme).

Within Sport Ireland and Departmental guidance, capital funding is defined by reference to expenditure on:

- **the construction, development or refurbishment of sporting facilities**



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- **the acquisition of sports equipment**
- **infrastructure intended to support participation and community use**

Capital grants are not allocated by governing bodies as part of core funding. Instead, they are accessed through a separate statutory process in which eligible applicants — including sports clubs, voluntary organisations, educational institutions and local authorities — apply directly under published scheme criteria.

Grant awards are determined by assessment against factors such as governance capacity, demonstrated need, feasibility, and participation impact. Capital funding is therefore competitive and discretionary, not automatic or entitlement-based.

9.4 Structural separation between NGB funding and club capital grants

A key feature of the Irish sport funding model is the formal separation between:

1. NGB core funding, which supports governance and national-level delivery; and
2. Club-level capital funding, which is accessed independently through national grant schemes.

This separation applies uniformly across sports and is not specific to rugby league. Many clubs in a wide range of sports operate without having secured capital funding in particular funding rounds, while others may secure such funding irrespective of the scale or nature of their governing body's core grant.

As a result, statements that clubs “received no funding” conflate:

- **the absence of direct capital grants awarded to individual clubs in a given period, with**
- **the allocation and purpose of core funding provided to the national governing body.**

These are distinct funding mechanisms with different legal bases, objectives and access routes. However, it is important to note that RLI had success, in 2024, in



securing some specific grants that led to every RLI club receiving a mid-level laptop computer and a video camera to record games and training sessions to help improve standards. In 2025, every club also received €1,500 in travel funding. This was requested by the clubs, to alleviate travel pressure.

9.5 Governance implications

From a governance perspective, the correct question is not whether clubs received capital funding via an NGB, but whether:

- **the NGB complied with Sport Ireland governance and funding conditions; and**
- **capital funding programmes were accessible to eligible applicants under published criteria.**

There is no evidence within Sport Ireland's funding framework that capital funding is intended to flow automatically from NGB core grants to clubs, nor that the absence of capital grant awards to particular clubs constitutes a breach of governance or funding rules.

9.6 Conclusion

Claims that clubs “did not receive a penny” of Sport Ireland funding arise from a misunderstanding of the funding architecture, rather than from evidence of exclusion, withholding, or misallocation of public funds. When assessed against the formal definitions and structural separation of Sport Ireland funding streams, such claims do not withstand scrutiny.

A clear distinction between core governance funding and competitive capital grant programmes is therefore essential to any accurate assessment of funding outcomes within Irish sport.



10. Financial Oversight, Covid-Era Funding and Longitudinal Context (2020–2023)

10.1 Purpose of Financial Review

This section reviews Rugby League Ireland's (RLI) financial position and progression over the period **2020–2023**, using audited statutory accounts to assess financial stewardship, transparency, and compliance with Sport Ireland oversight norms. Particular attention is given to the **Covid-19 period**, during which grant funding was received while sporting activity was constrained, and to subsequent claims that such funding was misappropriated or “missing”.

10.2 Financial Profile and Scale

Across the period under review, RLI operated at a **small absolute financial scale**, typical of a volunteer-led National Governing Body. The accounts show:

- no employees and no payroll costs in any year reviewed;
- no long-term borrowing, loans, or overdraft facilities;
- limited tangible assets;
- primary reliance on grant, sponsorship and programme-linked income.

This context is material when interpreting year-on-year variation.

10.3 2020–2021: Covid Period, Reduced Activity and Reserve Accumulation

2020

The 2020 accounts show **low turnover and expenditure**, reflecting curtailed activity during the initial Covid-19 period. Expenditure was constrained and the organisation did not take on debt or additional liabilities.



2021

In 2021, income increased relative to expenditure, resulting in a **reported surplus**.

This surplus coincided with:

- receipt of grant funding (including Covid-era and recovery-related funding);
- continued limits on programme delivery and international activity.

The surplus recorded in 2021 therefore reflects **deferred expenditure**, not unallocated or discretionary funds. The accounts disclose no abnormal income items and no audit concerns.

Key point:

Funds received during the Covid period were **retained as reserves** pending delivery of postponed programmes.

10.4 2022: Concentrated Programme Delivery and Deficit

The 2022 financial year represents a **delivery-heavy year** following the easing of Covid restrictions, which included the postponed 2021 Rugby League World Cup.

The audited accounts show:

- **Turnover:** €272,316
- **Total expenditure:** €335,249
- **Deficit for the year:** €62,933

Expenditure categories expanded significantly in 2022, corresponding to:

- resumption of domestic competitions;
- international and representative activity (including the postponed World Cup);
- Women in Sport and development programmes;
- delivery of activities delayed from 2020–2021.

There is **no evidence** in the accounts of:



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- director remuneration;
- staff costs;
- unexplained expense categories;
- borrowing to fund expenditure.

The deficit reflects the **planned utilisation of reserves accumulated during the Covid period**, rather than overspending beyond available resources. These included the pre-paid World Cup participation fees.

10.5 Covid-Era Funding: Accounting Treatment and Claims of “Missing” Money

Claims that Covid-related funding was “missing” or misappropriated are not supported by the audited financial statements.

Across the relevant years:

- Covid-era and recovery funding appears within **grant income** lines in 2020–2022;
- unspent funding is reflected either as **cash at bank** or as **deferred income** (a creditor);
- deferred income represents funding received **in advance of delivery**, not funds lost or diverted.

Under **FRS 102**, deferred income must be recorded as a liability until the associated activity is delivered. This accounting treatment is mandatory and is explicitly disclosed in the notes to the accounts.

The subsequent **drawdown of reserves in 2022** corresponds to the delivery of postponed activity. There is no discrepancy between:

- funds received during Covid,
- funds held on the balance sheet, and
- funds inferred to have been spent once activity resumed.



No audit report identifies misappropriation, missing funds, or irregular use of Covid-era grants.

10.6 Liabilities, “Debt” and Balance Sheet Interpretation

At year-end 2022 and 2023, RLI reported **net current liabilities**, which have been characterised externally as “debt”.

The accounts show that:

- all liabilities are **short-term**;
- there are **no bank loans or long-term creditors**;
- a significant portion of liabilities relates to **deferred grant income**.

For example, in 2023:

- **Cash at bank:** €29,708
- **Debtors:** €23,135
- **Creditors (due within one year):** €71,683
- **Net position:** (€8,128)

This position does **not** indicate insolvency or borrowing. It reflects prudent income recognition and timing arising from the deferral of grant income, consistent with accounting standards and tax compliance requirements.

10.7 2023: Stabilisation and Financial Correction

The 2023 accounts show:

- reduced turnover relative to 2022;
- lower expenditure;
- a **modest operating surplus** for the year;
- an improvement in the net position compared with 2022.



This pattern is consistent with **post-delivery stabilisation** following a high-activity year and confirms that the 2022 deficit was **event-driven**, not structural.

10.8 Audit Assurance and Oversight

For each year reviewed (2020–2023):

- accounts were independently audited;
- unqualified audit opinions were issued;
- no material uncertainty regarding going concern was identified.

Sport Ireland continued to engage with and fund the organisation during and after the Covid period, which is consistent with satisfactory financial oversight and compliance.

10.9 Conclusion

When assessed longitudinally, the financial evidence demonstrates that:

- Covid-era funding was **accounted for, retained, and subsequently utilised** for programme delivery;
- year-on-year deficits and surpluses reflect **timing and delivery cycles**, not misappropriation;
- there is no evidence of missing funds, concealed debt, or financial misconduct;
- the organisation remained solvent, audited, and within oversight frameworks throughout the period.

Accordingly, claims of Covid funding being “lost” or misused are **not supported by the audited financial record**.



11. Financial Controls, Funding and Oversight

11.1 Basis of financial evidence

This section is based on the **audited financial statements of Rugby League Association of Ireland for the year ended 31 December 2023**, prepared in accordance with **FRS 102** and the **Companies Act 2014**, and independently audited by **Woods and Partners Limited**, Chartered Accountants and Registered Auditors.

11.2 Independent audit opinion

The auditor issued an **unqualified audit opinion**, stating that 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 surplus for the year then ended.”

The auditor further confirmed that:

“the financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.”

No qualifications, adverse findings, or emphasis-of-matter paragraphs were included in the audit report.

This is a critical evidential point: an unqualified audit opinion indicates that the auditor found no material misstatement, irregularity, or misuse of funds.

11.3 Income, expenditure, and surplus (figures)

For the year ended **31 December 2023**, Rugby League Ireland recorded:



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- **Total income:** €152,330
- **Total expenditure:** €146,617
- **Operating surplus:** €5,713

This represents a significant improvement on the prior year, which recorded a deficit of **€67,933**.

The accounts confirm that the organisation's principal income source was grant funding, amounting to **€130,917**, received primarily from Sport Ireland and international rugby league bodies.

11.4 Reserves and accumulated position

As of 31 December 2023, the organisation reported **accumulated reserves of –€8,128**.

This negative balance reflects **historic deficits**, rather than deterioration in the 2023 financial year. The movement between 2022 and 2023 demonstrates financial recovery rather than decline.

The directors explicitly addressed this position in the accounts, stating that the organisation continues to operate as a going concern.

11.5 COVID-era surplus and planned reserve drawdown

The accounts show that Rugby League Ireland recorded a **substantial surplus in 2021**, arising from delayed programme delivery during COVID-19 restrictions.

This surplus was **intentionally deployed in 2022** as sporting activity resumed. The resulting deficit in 2022 therefore reflects:

- the delivery of postponed programmes (including the World Cup.)
- resumed domestic and international activity



- use of funds already received and approved

This is a **planned reserve drawdown**, not overspending.

Such patterns are consistent with post-COVID financial profiles across the Irish sport sector and do not indicate mismanagement.

11.6 Deferred income and grant accounting

The 2023 accounts report **deferred income of €43,296**, representing grant funding received but not yet expended at year end.

The notes to the accounts confirm that this deferred income relates to specific funding streams, including:

- Dormant Accounts funding
- Women in Sport funding
- Sports Capital funding

Under FRS 102, deferred income must be carried forward until the related expenditure occurs. This accounting treatment is **mandatory**, not discretionary, and directly contradicts claims that unspent grant funds represent missing or misused money.

11.7 Use of funds and governance safeguards

The accounts confirm that:

- **No directors received remuneration**
- **No employees were paid**
- **No related-party transactions were identified**

Expenditure is recorded primarily against:

- domestic competitions



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- international participation
- women's rugby league
- wheelchair rugby league
- youth and development programmes
- travel and accommodation related to delivery

The directors further confirmed compliance with public funding rules, stating:

"The directors confirm that there is no duplication of funding for the same activity."

This statement directly addresses concerns regarding Sport Ireland grant compliance.

11.8 Going concern assessment

Despite historic deficits, the directors concluded that Rugby League Ireland remains a going concern, supported by:

- continued funding from Sport Ireland
- ongoing international affiliation
- updated cash flow projections

The auditor did **not** raise any material uncertainty regarding going concern status.

This is a significant evidential indicator of financial stability.

11.9 Sport Ireland oversight and audit powers

Sport Ireland funding is issued subject to **Circular 13/2014** and the **Public Spending Code**, which require:

- accountability for grant expenditure
- maintenance of financial records



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- audit and inspection rights
- recovery of funds where misuse occurs

The absence of funding suspension, clawback, or adverse audit findings is consistent with compliance with these requirements.

11.10 Review finding (financial governance)

Finding: Based on independently audited financial statements, there is no evidence of financial mismanagement, misuse of public funds, or financial instability within Rugby League Ireland. Variations in annual surplus and deficit are consistent with grant-funded accounting practice and the planned deployment of COVID-era reserves.

11.11 Conclusion

When assessed using audited evidence rather than headline figures, Rugby League Ireland's financial position reflects responsible stewardship of public funding within a small, grant-dependent National Governing Body. Assertions of missing funds, financial collapse, or instability are not supported by the audited accounts or by the absence of adverse findings from auditors or funders.

12. Overall Conclusions

Based on the evidence examined, the review concludes that:

- IRL Full Membership requirements, including youth competition obligations, are cumulative and multi-year in nature
- challenges in meeting these requirements pre-date and extend beyond individual board terms



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- participation reporting is evidence-based and consistent
- governance and financial oversight frameworks are in place and operational
- changes in membership status reflect organisational capacity over time rather than the actions of any single board
- The review notes that Rugby League Ireland has committed to the commencement of a domestic Under-16 competition in 2026. This development, in conjunction with existing adult and pathway activity, is expected to place RLI in a strong position with respect to IRL Full Membership activity requirements, subject to IRL's assessment processes.

13. Publication and Transparency

This review is published in the interests of transparency and good governance.

Supporting documentation is referenced in the appendices and may be updated as required.

Sources and Reference Material

This review was informed by the following published and unpublished sources.

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Note on Sources

Some materials referenced in this review are not publicly published and were accessed through legitimate governance, compliance, or reporting processes. Where this is the case, such materials are identified as internal or unpublished.



Appendix A - IRL MEMBERSHIP POLICY 2024

PREAMBLE

According to the Constitution of International Rugby League there are three categories of Membership: Full, Affiliate and Observer. A Member is the organisation recognised by International Rugby League (IRL) as the body responsible for the regulation and control of the game of rugby league in that jurisdiction. There may only be one National Federation (NF) per jurisdiction, with that NF exercising autonomy over rugby league in its jurisdiction.

An applicant for membership will need to comply with the following criteria:

- The jurisdiction, a country or territory, will be able to demonstrate that it has its own flag and government and that it has complete autonomy over sport within its defined area
- It is recognised by the United Nations (UN) or is recognized as a country within a country which is a member of the UN, or has a National Olympic Committee recognised by the International Olympic Committee

The category of membership reflects the development pathway a NF will travel. Observer Membership status is awarded to organisations which have a legal entity and basic governance structures however are not yet delivering activities which warrant further membership status. Affiliate Members have a higher standard of governance, deliver a 13-a-side domestic competition and play international games. Full Members are deemed to be the most robust and sustainable members delivering good levels of activity including domestic competitions for adults and children, and international matches in at least two separate categories. In addition to the requisite provisions of the membership category for which it is applying, an organisation must comply with every provision of the lower category(ies).

1. OBSERVER MEMBER

1. GOVERNANCE	
1.1 Legal Entity	Not for profit legal entity registered in the country of the applicant and in the name of the applicant.

1.2 Constitution	Constitution must include basic good governance norms, notably democracy (clarity around decision-making organs), Board practices (including elections), membership (including minimum requirements for membership, rights & duties); & preferably compliant with local NSA rules.
1.3 Annual General	Founding minutes including constitutive members & initial board elections.



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Meeting	<u>Retention</u> : provision of AGM minutes.
1.4 Strategy	Strategy: minimum 3-year plan clearly illustrating (a) objectives and how to achieve them, (b) criteria of National Sports Authority recognition (if not already obtained). <u>Retention</u> : renew strategy upon expiry.
1.5 Ethics	Biographies of founding office holders (board and management) using template IRL form (including stock commitment to ethics).
2. FINANCE	
2.1 Budget	Budget provided for year of application + subsequent year.
2.2 Accounts	Year after affiliation: annual accounts including income/expenditure + balance sheet. <u>Retention</u> : provision of annual accounts.
2.3 Financial controls	Bank account in the name of & in the same country as the entity which requires a minimum 2 signatories drawn from the board / senior management to jointly access the account.
3. TECHNICAL	
3.1 Accreditation	Nominate minimum 2 educator candidates for each of Coach and Match Official strands.
4. COMMUNICATION	
4.1 Website	One or both of a website or FB page showing the entity's logo.

Annual Membership Audit:	Compliance with sections 1.3-4; 2.2 + AMA submission. Failure to submit AMA for three consecutive years will be grounds for expulsion.
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2. AFFILIATE MEMBER

1. GOVERNANCE	
1.1 Legal Entity	Not for profit legal entity based in the country of the applicant.
1.2 Constitution	Constitution (published) must include basic good governance norms, notably democracy (clarity around decision-making organs), Board practices (incl. elections), membership (incl. minimum requirements



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	for membership, rights & duties); & preferably compliant with local NSA rules.
1.3 Annual General Meeting	AGM minutes showing (a) accurately recorded membership; (b) clearly recorded decisions. <u>Retention</u> : provision of AGM minutes.
1.4 Strategy	Strategy (published): must (a) show evidence of progress against the Observer strategy; (b) have minimum 2 years term upon application; (c) include plan to reach Full Membership. <u>Retention</u> : renew strategy upon expiry.
1.5 Ethics	Ethics statement / policy: binding all stakeholders, staff, volunteers & promoting equity, integrity, transparency, the fight against doping and managing conflicts.
1.6 Judiciary	Judiciary system (a) proportionate to the size of the organisation; (b) rules setting out process & sanctions; (c) commitment to impartiality.
2. FINANCE	
2.1 Budget	Budget provided for year of application + subsequent year.
2.2 Accounts	Annual accounts including income/expenditure + balance sheet (incl. accumulated funds*) + report against budget. <u>Retention</u> : provision of annual accounts.
2.3 Financial controls	Clear rules on financial authorisation limits & transaction mechanisms applied to management & board. Explanation how financial integrity (anti-corruption, bribery, fraud, money laundering, disproportionate financial control) will be governed.
2.4 Financial stability	On application: Positive accumulated funds* since inception. <u>Retention</u> : Positive accumulated funds per RLWC cycle.
3. DOMESTIC PARTICIPATION	
3.1 Facilities	Access to at least one pitch that can be adapted to meet the international Laws with evidence it has been used for RL.

3.2 Player registration	Evidence of a registration system.
3.3 Senior competition	Population > 1 million: 4-team competition, minimum 2 round (min. 6 games per team). Population < 1 million: 3-team competition, minimum 2 rounds (min. 4 games per team). <u>Retention</u> : compliance with the above competition minimum standards.



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3.4 Junior development	Evidence of junior development.
4. TECHNICAL	
4.1 Accreditation (Equivalent NQF accred. accepted)	Minimum 4 certified (working towards accreditation) OR accredited IRL L1 coaches & 4 MOs (cannot be the same people); nominated educators must be accredited coaches/MOs upon application.
5. INTERNATIONAL	
5.1 National teams	Played senior international match (men or women) qualifying for world rankings points.
6. COMMUNICATION	
6.1 Website	Website showing results & preferably match reports of 3.3.

* Accumulated income means surplus of income over expenditure

Annual Membership Audit:	Compliance with sections 1.3-4; 2.2; 3.3; 4.1
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3. FULL MEMBER

KEY:	Mandatory	Recommended
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1. GOVERNANCE	
1.1 Legal Entity	Not for profit legal entity based in the country of the applicant.
1.2 Constitution	Full Member's own membership must include minimum 4 legal entities (clubs, provinces etc.) with voting rights in the parent country; evidence those members comply with the NF's affiliation rules (accounts, competition entry etc.).
1.3 Annual General Meeting	AGM minutes (published) showing (a) accurately recorded membership; (b) clearly recorded decisions. Retention: provision of AGM minutes.



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1.4 Strategy	Strategy: must (a) show evidence of progress based on the Affiliate Member strategy; (b) have min. 3-year term upon application; (c) include women/girls strand; (d) plan to recruit at least 1 independent director at term. <u>Retention:</u> renew strategy upon expiry.
1.5 Ethics	Ethics statement / policy: binding all stakeholders, staff, volunteers & promoting equity, integrity, transparency, the fight against doping and managing conflicts.
1.6 Judiciary	Judiciary (published) system (a) proportionate to the size of the organisation; (b) rules setting out process & sanctions; (c) commitment to impartiality.
1.7 Policies	Must have (a) diversity policy: clear commitment to diversity throughout the organisation, including benchmarks; (b) children & vulnerable people protection policy (as junior development is mandatory).
1.8 Administration	Designated general secretary or other principal executive officer including email and telephone contact details.
2. FINANCE	
2.1 Budget	Minimum 3-year business plan, including (a) clearly defined mission & how it will be achieved; (b) forecasts & projections; (c) financial KPIs & identified risks. <u>Retention:</u> renew business plan in line with 1.4.
2.2 Accounts	Minimum 3 years of accounts each showing previous year's figures; accounts published.
	Retention: provision of annual accounts.
2.3 Financial controls	Clear rules on financial authorisation limits & transaction mechanisms applied to management & board. Explanation how financial integrity (anti-corruption, bribery, fraud, money laundering, disproportionate financial control) will be governed.
2.4 Financial stability	(a) On application: solvent where (i) total assets are greater than liabilities and (ii) the ability to pay debts as they fall due; (b) positive working capital (current assets minus current liabilities) ; (c) minimum 50% of revenue not from IRL or confederation (IRL discretion to account for local economic factors); (d) quarterly management accounts . <u>Retention:</u> discretion of IRL.
3. DOMESTIC PARTICIPATION	



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3.1 Facilities Access to at least two pitches adapted to meet the international Laws and evidence they are in regular use for RL.	
3.2 Player registration	Population > 1 million: minimum 250 registered players with annual records maintained. Population < 1 million: minimum 150 registered players with annual records maintained.
3.3 Clubs	Minimum 4 clubs (as per 1.2) each with minimum 1 senior + 1 junior (U15-U19) team involved in annual 13-a-side competition. <u>Retention:</u> compliance with the above.
3.4 Senior competition	Population > 1 million: 6-team comp min. 1 round (min. 5 games per team). Population < 1 million: 4-team comp min. 2 rounds (min. 6 games per team). Retention: compliance with the above competition minimum standards.
3.5 Junior competition	U15-U19 comp: Population > 1 million: 4-team comp minimum 2 round (min. 6 games per team). Population < 1 million: 4-team comp minimum 1 round (min. 3 games per team). <u>Retention:</u> compliance with the above competition minimum standards.
3.6 Women & girls	Women & girls' development in line with 1.4. Minimum requirement of active women/girls teams by Full Member admission + 4 years.
3.7 Derivative forms	Development of RL derivatives (wheelchair, physical disability, learning disability, 9s, touch, tag, flag, beach etc.)

4. TECHNICAL	
4.1 Accreditation (Equivalent NQF accred. accepted)	Minimum 2 L1 coach educators, and 6 L1 coaches (4 accredited); minimum 2 MO educator & 8 L1 MOs (5 accredited). (Educators cannot double up in both strands).
5. INTERNATIONAL	
5.1 National teams	To achieve: minimum 2 national teams (one of which must be open age men or women) each of which must have played minimum 3 games including 1 home & 1 away game. <u>Retention:</u> both teams have played at least once in the last two calendar years.
5.2 Global	Commitment to at least one RLWC, each cycle.



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events	
6. COMMUNICATION	
6.1 Website	Website showing results & match reports of 3.4-3.5; policies and governance documents published on website.
6.2 Social media	Regular activity in min. two of Facebook, Instagram and Twitter.
6.3 Media officer	Designated media officer & evidence of key local media distribution list.
Annual Membership Audit:	Compliance with sections 1.3-4; 2.2; 3.3-5; 4.1

4. RIGHTS & DUTIES

	OBSERVER	AFFILIATE	FULL
RIGHTS	<ol style="list-style-type: none"> 1. Attend general meetings but not vote. 2. To receive IRL technical education within 12-months of admission. 3. Play international matches. 4. Eligible for Congress support (if AMA compliant). 	<ol style="list-style-type: none"> 1. Attend general meetings but not vote. 2. Global Event eligibility, including wheelchair + women's RLWC. 3. Access competition-specific funding. 4. Propose resolutions. 5. Eligible for Congress support (if AMA compliant). 	<ol style="list-style-type: none"> 1. Vote in general meetings. 2. Global Event eligibility, including all RLWCs. 3. Access competition-specific funding 4. Access performance-related grants (see below). 5. Propose resolutions. 6. Eligible for Congress support (if AMA compliant).
DUTIES	<ol style="list-style-type: none"> 1. Compliance with IRL constitution and rules. 2. Failure to submit AMA for 3 consecutive years may trigger expulsion. 	<ol style="list-style-type: none"> 1. Compliance with IRL constitution and rules. 2. Failure to submit AMA for 3 consecutive years may trigger suspension. 	<ol style="list-style-type: none"> 1. Compliance with IRL constitution and rules. 2. Commitment to at least 1 RLWC each cycle.

PERFORMANCE RELATED GRANTS: FUNDING MECHANISM (FULL MEMBERS ONLY)



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All grants are discretionary. The Board shall determine the size of grants, if any, on an annual basis. Any member with an annual turnover of £1 million or more will be ineligible for a discretionary grant.

	CRITERIA	FUNDING (AUD)
FULL MEMBER GRANT	Upon completion of Annual Membership Audit	1. 50%
GOVERNANCE	Failure to meet AMA deadline.	2. 5% of total AMA grant
PARTICIPATION A. Compliance	1. Compliance with 3.3 2. Compliance with 3.4* 3. Compliance with 3.5* Discretionary grants for participation and technical development above the minimum standards may be awarded.	1. 10% 2. (a) 20% (min. 5 games each by min. 6 teams/min. 6 games each by min. 4 teams); OR (b) 10% (total 10-14/8-11 games played) 3. (a) 12% (min. 6 games each by min. 4 teams/min. 3 games each by min. 4 teams); OR (b) 8% (total 7-11/4-5 games played)
B. Incentivised		
TECHNICAL	Compliance with section 4.	8%

* Verifiable through signed PDF match protocol and/or match report on the official website and/or broadcast footage. See operational rule 2.19.



Appendix B - Participation and Activity

Member Activity 2023 v 2022 - European Rugby League Annual Report

MEMBER ACTIVITY - EUROPE

SENIOR [community | military | professional | student | wheelchair | women]

	MATCHES 2023	MATCHES 2022
ALBANIA*	N/A	6
BULGARIA*	N/A	6
CZECH REPUBLIC	13	13
ENGLAND	100+	100+
FRANCE	100+	100+
GERMANY	9	7
GREECE	51	21
IRELAND	48	29
ITALY	16	9
MALTA	14	N/A
MONTENEGRO*	?	13
NETHERLANDS	19	16
NORWAY	16	15
POLAND*	N/A	2
RUSSIA	0	11
SCOTLAND	23	31
SERBIA	58	57
SPAIN	-	7
TURKEY	0	15
UKRAINE	N/A	N/A
WALES	100+	100+

*Observer member

YOUTH [clubs | schools]

	MATCHES 2023	MATCHES 2022
CZECH REPUBLIC	0	N/A
ENGLAND	100+	100+
FRANCE	100+	100+
GERMANY	0	0
GREECE	0	0
IRELAND	12	4
ITALY	1	4
MALTA	0	0
NETHERLANDS	3	0
NORWAY	2	0
RUSSIA	0	0
SCOTLAND	7	1
SERBIA	16	16
SPAIN	0	0
TURKEY	0	0
UKRAINE	N/A	2
WALES	100+	100+



Appendix C – Sport Ireland Oversight Framework (Documentary References)

C.1 Sport Ireland Governance Code for Sport

Purpose:

Sets out the mandatory governance principles and compliance requirements for organisations in receipt of Sport Ireland funding, including recognised National Governing Bodies.

<https://www.sportireland.ie/GovernanceCode>

C.2 Board Assurance Statements (Governance Compliance)

C.2.1 Sample Completed Assurance Statement

Document:

Sample Annual Board Assurance Statement (Type C)

<https://www.sportireland.ie/sites/default/files/media/document/2024-07/Sample%20Annual%20Board%20Assurance%20Statement.pdf>

C.2.2 Assurance Statement Templates

Documents:

Type A Template:

<https://www.sportireland.ie/sites/default/files/media/document/2024-07/Type%20A%20TEMPLATE%20Assurance%20Statement%20Template.docx>

Type C Template:

<https://www.sportireland.ie/sites/default/files/media/document/2021-11/3.template-as-surance-statement-type-c.docx>



C.3 Compliance Record Forms

Documents:

Compliance Record Forms (Types A, B and C)

Official source (template repository):

<https://www.sportireland.ie/governance-code/Reporting-Compliance>

C.4 Sport Ireland Recognition and Oversight of National Governing Bodies

Document:

National Governing Bodies – Roles and Recognition

Official source:

<https://www.sportireland.ie/national-governing-bodies>

C.5 Interpretation for the purposes of this review

For the purposes of this review, the documents listed above demonstrate that:

- Sport Ireland oversight is exercised through **formal governance codes, assurance statements and compliance records**.
- Governance assessment is based on **documented compliance**, not informal commentary or third-party assertion.
- Oversight applies to **National Governing Bodies**, not to the direct management or funding of individual clubs.



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These documentary frameworks form the basis upon which governance compliance is assessed within this review.

Appendix D - Sport Participation Post-Covid Ireland

Figure 2.1 – Overall participation in sport 2015-2021 (%)





Appendix E - Rugby League Ireland Accounts (2023) Independently Audited

RUGBY LEAGUE ASSOCIATION OF IRELAND
(A company limited by guarantee)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Note	2023	2022
		€	€
Fixed assets			
Tangible assets	8	Assets owned: (equipment and recognised assets) 10,712	-
		Money owed to RLI: €23,135	-
		10,712	
Current assets			
(Approved income not yet received)			
Debtors: amounts falling due within one year	9	23,135	7,810
Cash at bank and in hand		29,708	88,019
		Money actually in the bank: €29,708	
		52,843	95,829
		This is real cash sitting there on 31 Dec 2023.	
Creditors: amounts falling due within one year	10	(71,683)	(109,670)
Net current liabilities		Bills due (short-term): This includes invoices, timing differences and normal expenses not loans, not hidden debt, not panic.)	(13,841)
Total assets less current liabilities		(8,128)	(13,841)
Net liabilities		(8,128)	(13,841)
Capital and reserves		Overall position: That's the accounting number – not money missing.	
Income and expenditure account		(8,128)	(13,841)
Shareholders' funds		Improved from -€13,841 in 2022. (8,128)	(13,841)

The financial statements were approved and authorised for issue by the board:

Jim Reynolds
Director

Clifford Newton
Director



Appendix F – Community Sport Facilities Fund and Sports Capital Funding Programmes (Extracts)

F.1 Purpose of Appendix F

This appendix reproduces official documentary extracts relating to the Sports Capital and Equipment Programme and its successor, the Community Sport Facilities Fund, as administered by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. These documents are cited in Sections 9–11 to clarify the structure and administration of capital funding in Irish sport.

F.2 Sports Capital and Equipment Programme – Programme Definition

“The Sports Capital Programme is the primary vehicle for Government support for the development of sports and physical recreation facilities and the purchase of non-personal sports equipment throughout the country.”

Source:

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, *Sports Capital Programme – Official Programme Description*.

F.3 Community Sport Facilities Fund – Capital Funding Framework

“The Community Sport Facilities Fund, (formerly the Sports Capital and Equipment Programme), is the primary means of providing Government funding to sport and community organisations at local, regional and national level throughout the country.”

Source:

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, *Community Sport Facilities Fund – Programme Overview and Allocations Documentation*.

F.4 Application Process and OSCAR System

“...before applying for a grant all organisations must first register on OSCAR.”

Source:

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, *Sports Capital Programme – Guide to Making an Application*.



This extract confirms that capital funding applications are made directly by eligible organisations through the OSCAR system.

F.5 Sports Capital and Equipment Programme 2023 – Policy Conditions

“...projects will only be considered for grant support if access is guaranteed to men and women on equal terms.”

Source:

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, *Press Release: Sports Capital and Equipment Programme 2023 – Increased Thresholds and Updated Criteria.*

F.6 Historical Programme Guide (2020 Round)

“The application process for the Sports Capital and Equipment Programme is completed online through the OSCAR system and requires applicants to provide details of the project, organisational governance, and compliance with programme terms and conditions.”

Source:

Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, *Guide to Making an Application – Sports Capital and Equipment Programme 2020.*

F.7 Independent Parliamentary Overview

“The Community Sport Facilities Fund has delivered over €1.4 billion in support across nearly 19,000 projects, spanning equipment purchases, facility upgrades and new builds.”

Source:

Houses of the Oireachtas, Parliamentary Budget Office, *Briefing Paper: Community Sport Facilities Fund.*

F.8 Relevance to Sections 9–11

The extracts above establish that:

- capital funding is administered through **national government programmes**,



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- applications are made **directly by clubs and eligible organisations**,
- capital grants are **not distributed through National Governing Body core funding**, and
- capital awards therefore **do not appear in NGB statutory accounts**.

These distinctions are material to the interpretation of financial statements discussed in Sections 9–11.

Appendix H - Board Composition Timeline (2020-Present)

