

Governance Code for Sport

Comply or Explain Form

Details of our compliance or explanations of why our organisation is not in a position to, or has decided not to fully adopt one or more recommended practices of the Governance Code for Sport.

Name of Sports Organisation:	Olympic Federation of Ireland
Address:	Olympic House, Longbarn, National Sports Campus, Abbotstown, Dublin 15
Organisation type (please tick):	☐ Type A ☐ Type B ☒ Type C
Date that your Board signed Public Statement of Compliance:	16 June 2026

COMPLY OR EXPLAIN PROCESS

In the full Code document, an organisation can comply with the Code while not adopting all of the practices normally associated with full compliance. If your organisation is not in a position to, or has decided not to comply with one or more aspects of the Code, please set out the details below using additional sheets if necessary.

Indicate clearly the specific practices that are not being adopted (by using the number from the relevant checklist) and explain in adequate detail why your organisation is not in a position to, or has decided not to comply with those aspects of the Code as outlined in the following example. Please ensure all explanations provide sufficient and transparent detail on the reasons why specific practices are not being adopted.

EXAMPLE EXPLANATION OF WHY ORGANISATION HAS NOT ADOPTED A SPECIFIC PRACTICE:

Practice Number	Practice Statement	Detailed explanation for not adopting this recommended practice:
2.2(e)	<i>Appoint an audit committee of three or more directors.</i>	<i>We have only two Directors on our audit committee, because our Board only has seven members. We have however appointed an independent committee member with a financial background to the audit committee, to meet the three member requirement.</i>

The Governance Code for Sport identifies a series of recommended Board practices to support organisations to comply with the Code. Please complete below the number of recommended Board practices that have been adopted and embedded by your organisation.

PRINCIPLE	TYPE A	TYPE B	TYPE C	NO. IMPLEMENTED BY YOUR ORGANISATION
1. Leading our organisation	10	12	14	14
2. Exercising control over our organisation	16	17	19	14
3. Being transparent and accountable	9	9	12	11
4. Working effectively	11	15	17	16
5. Behaving with integrity	10	11	13	13
TOTAL	56	64	75	68

Practice number: 2.1(b)	Detailed explanation for not adopting this recommended practice: Our Board made a decision to appoint the Financial Controller as Company Secretary in 2022. He attends all Board meetings and holds the required experience, knowledge and education to perform the role.
Practice statement: If the organisation is a company limited by guarantee, have the board appointed a board member to act as Company Secretary?. Where the CEO/manager is appointed as company secretary, has the Board ensured that an explanation of this is included in the organisation's compliance statement.	

Practice number: 2.1(c)	Detailed explanation for not adopting this recommended practice: The Olympic Federation is not a charity as defined.
Practice statement: If the organisation is a charity as defined by the Charities Act 2009, the Board must make sure the group is registered with the Charities Regulatory Authority and that the organisation complies with all associated regulations. If the organisation is a charity the official 'registered charity number' must be displayed on all public documentation including website, emails, headed paper and so on.	

Practice number: 2.1(d)	Detailed explanation for not adopting this recommended practice:
Practice statement: If the Board has decided if the organisation would like to have 'charitable tax exemption' for the group (that is a CHY number) and or a Charities Regulator Authority (CRA) number then the Board must apply to the Revenue Commissioners Charity Section for a CHY number and/or CRA number and make sure the organisation complies with any associated regulations.	The Olympic Federation is not a charity as defined and there is no intention to apply for a CHY nor and CRA number.

Practice number: 2.2(e)	Detailed explanation for not adopting this recommended practice:
Practice statement: Are the terms of reference for the audit committee on the organisation's website?	Terms of Agreements for any of our standing committees are not housed on our website.

Practice number: 3.1(d)	Detailed explanation for not adopting this recommended practice: The Board is of the opinion that the Executive manage this effectively without the need for reporting in this regard.
Practice statement: Does the Board invite and review reports from CEO on compliance with reporting requirements of relevant regulators and funders (for example, Companies Registration Office, the Charity Regulator and the Regulator of Lobbying if appropriate?	

Practice number: 4.3(a)	Detailed explanation for not adopting this recommended practice: This review did not take place in 2025. It did take place annual for a number of years before 2025. A review in 2026 is currently underway and will be completed in September 2026.
Practice statement: Have the Board agreed a yearly board review process which should include, but not be limited to, an assessment of the effectiveness of: • the board as a whole; • the chair; • individual board members; • committees including structure, size, and charters; and • director training; and • recruitment plans	