

### Sports Complexes: Internal Controls and Annual Accounts

#### 1. Department of Education Sports Complex Grant

The Department provides an annual grant of €44,000 to the school for the sports complex.

#### 2. Accounting for the Sports Complex Grant on Surf Accounts

- The receipt of the Sports Complex Grant should be posted to Code: “3270 Sports Complex Grant”.
- Upon receipt of the grant into the school bank account it should be transferred promptly to the Sports Complex bank account. The transfer to the Sports Complex bank account should be recorded as a payment and coded to nominal code “6870 Sports Complex DE Grant Transfer”.

Detail	Nominal Code	Description
Grant Receipt	3270	Sports Complex Grant
Payment (Transfer to Sports Complex Bank Account)	6870	Sports Complex DE Grant Transfer

#### 3. Financial Governance

The board of management of these schools must satisfy themselves that there are adequate controls in place over the operation of these complexes.

- Sports complexes should be operated on a self-financing basis.
- A separate bank account must be maintained for the sports complex.
- No payments are to be made from and no receipts lodged to any other school bank accounts in respect of the running of these centres.

- Separate accounting records must be maintained.
- The board must ensure that there is a management committee appointed to the sports complex.
- The board must establish clear lines of authority from it to the management committee of the sports complex and, in turn, to the manager of the complex.
- The complex manager should report directly to the Principal in his or her capacity as secretary of the school board.
- The board should ensure that there are formal arrangements in place setting out how the sports complexes are operated and the roles and responsibilities of all involved. The formal arrangements should include the following:
  - a) Day to day operating procedures including staff arrangement, pool operations, lifeguards, gym instructions etc.
  - b) Day to day maintenance and repairs
  - c) Scheduled maintenance and repairs
  - d) Indemnity and insurance arrangements
  - e) Financial procedures
  - f) Use of facilities by third parties
- All overheads (e.g., light and heat, telephone relating to these centres must be charged to them and an appropriate apportioning system must be devised where such overheads are not readily devisable between the centre and the school as might be the case where the overhead is recorded by a common meter.
- No permanent staff appointments, either new appointments or replacements may be made by the board, except when and as approved by the Minister.
- The financial reports reviewed at each meeting, by the finance sub-committee and presented to the board of management at the board meeting should include:
  - a) Balances on all sports complex bank accounts
  - b) Bank reconciliation of sports complex bank accounts, along with the list of cheques and list of lodgements for the month
  - c) The income and expenditure account showing actual figures versus the budget figures and the difference for the sports complex
  - d) Balance sheet for the sports complex
  - e) List of invoices outstanding for the sports complex
  - f) List of prepayments and summary of income received in advance for the sports complex
  - g) Capital income and expenditure account for the sports complex
- The sports complex management should comply with the internal controls specified in the 'Governance Manual for Community and Comprehensive Schools'.

- Audited accounts for the sports complex should be presented to the board for approval and submitted to the Department of Education annually not later than six months after the year end.
- The board of management are requested **not** to include the sports complex activities and bank accounts the annual financial accounts submitted to the FSSU going forward.

#### **4. Annual Report to the Charities Regulator**

- To assist with completing the annual return for the Charities Regulator the FSSU collates the information submitted to us and passes it onto the Charities Regulator. This information is then used to populate the Charities Regulator annual return, which the board's authorised filer is then asked to verify and submit.
- As the information provided to the FSSU will not include the sports complex the boards authorised filer will need to amend the information in the annual report to include the sports complex income, expenditure, wages expense, employee numbers and volunteer numbers.
- Schools must review and submit the annual report by **30<sup>th</sup> June each year.**

#### **5. Further information**

More information on Sports Complexes can be found in Section 26 in the manual below: [Governance Manual for Community & Comprehensive Schools.](#)

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

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20<sup>th</sup> September 2024