SPÓRT ÉIREANN
SPORT IRELAND

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: Gaelic Athletic Association

Address: Croke Park, Jones Rd, Dublin 3

Organisation type *(please tick)*: ○ Type A ○ Type B ◉ Type C

Date that your Board signed Public Statement of Compliance: 25/4/25

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)	*Appoint an audit committee of three or more directors.*	*We have only two Directorson 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.*

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 ORGANSATION
1. Leading our organisation	10	12	14	14
2. Exercising control over our organisation	16	17	19	16
3. Being transparent and accountable	9	9	12	12
4. Working effectively	11	15	17	17
5. Behaving with integrity	10	11	13	13
TOTAL	**56**	**64**	**75**	72

Practice number: 2.1b)	Detailed explanation for not adopting this recommended practice:
Practice statement: If the organisation is a company limited by guarantee, appoint a board member to act as Company Secretary.	The GAA is not a company limited by guarantee.

Practice number: 2.1c)	Detailed explanation for not adopting this recommended practice:
Practice statement: If your organisation is a charity as defined by the Charities Act 2009, make sure your group is registered with the Charities Regulatory Authority and that the organisation complies with all associated regulations.	The GAA is not a charity.

Practice number: 2.1d)	Detailed explanation for not adopting this recommended practice:
Practice statement: Decide if you would like to have ' charitable tax exemption' for your organisation (that is a CHY number).	The GAA is not a charity

Practice number:	Detailed explanation for not adopting this recommended practice:
Practice statement:	

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Practice statement:	

Please complete this form electronically and return via e-mail with the 'Comply or Explain Form' to: governance@sportireland.ie