

Model constitution for unincorporated sports bodies

1. Name: The name of the Club is

2. Object: The object for which the Club is established is

3. Powers: To the extent that the same are essential or ancillary to the promotion of the object of the Club as heretofore set out the Club may exercise the following powers:

Insert here any powers required by the organisation to fulfil their Object (e.g. to raise funds.)

4. Rules

Insert here any rules of the organisation e.g. re. membership, executive committee, meetings including AGM and any other rules.

*Please note that there should be a minimum of 3 Officers, the majority of whom should be unrelated and resident in the State.

5. Additions, alterations or amendments

No addition, alteration or amendment shall be made to the provisions of the object(s) clause, the income and property clause, the winding up clause, the keeping of accounts clause or this clause of the Constitution for the time being in force unless the same shall have been previously approved in writing by the Revenue Commissioners.

6. Income and Property

The income and property of the Club shall be applied solely towards the promotion of the object(s) as set forth in this Constitution. No portion of the Club's income and property shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise howsoever by way of profit to members of the Club. No officer shall be appointed to any office of the Club paid by salary or fees, or receive any remuneration or other benefit in money or money's worth from the Club. However, nothing shall prevent any payment in good faith by the Club of:

- a) reasonable and proper remuneration to any member or servant of the Club (not being an officer) for any services rendered to the Club;
- b) interest at a rate not exceeding 1% above the Euro Interbank Offered Rate (Euribor) per annum on money lent by an officer or other members of the Club to the Club;
- c) reasonable and proper rent for premises demised and let by any member of the Club (including any officer) to the Club;
- d) reasonable and proper out-of-pocket expenses incurred by any officer in connection with their attendance to any matter affecting the Club;
- e) fees, remuneration or other benefit in money or money's worth to any Company of which an officer may be a member holding not more than one hundredth part of the issued capital of such Company;

7. Winding-up

If upon the winding up or dissolution of the Club there remains, after satisfaction of all debts and liabilities, any property whatsoever, it shall not be paid to or distributed among the members of the Club. Instead, such property shall be given or transferred to some other institution or institutions having objects similar to the objects of the Club. The institution or institutions to which the property is to be given or transferred shall prohibit the distribution of their income and property among their members to an extent at least as great as is imposed on the Club under or by virtue of the Income and Property clause. hereof. Members of the Club shall select the relevant institution or institutions at or before the time of dissolution, and if and so far as effect cannot be given to such provisions, then the property shall be given or transferred to some charitable object. Final accounts will be prepared and submitted that will include a section that identifies and values any assets transferred along with the details of the recipients and the terms of the transfer.

8. Keeping of Accounts

Annual accounts shall be kept and made available to Revenue on request. Where the gross annual income exceeds €250,000 the accounts will be audited.

9. Accumulation of funds

To invest any moneys of the Body not immediately required for the use in connection with its main objective and to place any such moneys on deposit; prior permission to be obtained from Revenue where the Body intends to accumulate funds over a period in excess of five years for any purpose.

Signed:
Chairperson

Signed:
Secretary

Signed:
Treasurer

Date:

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.