



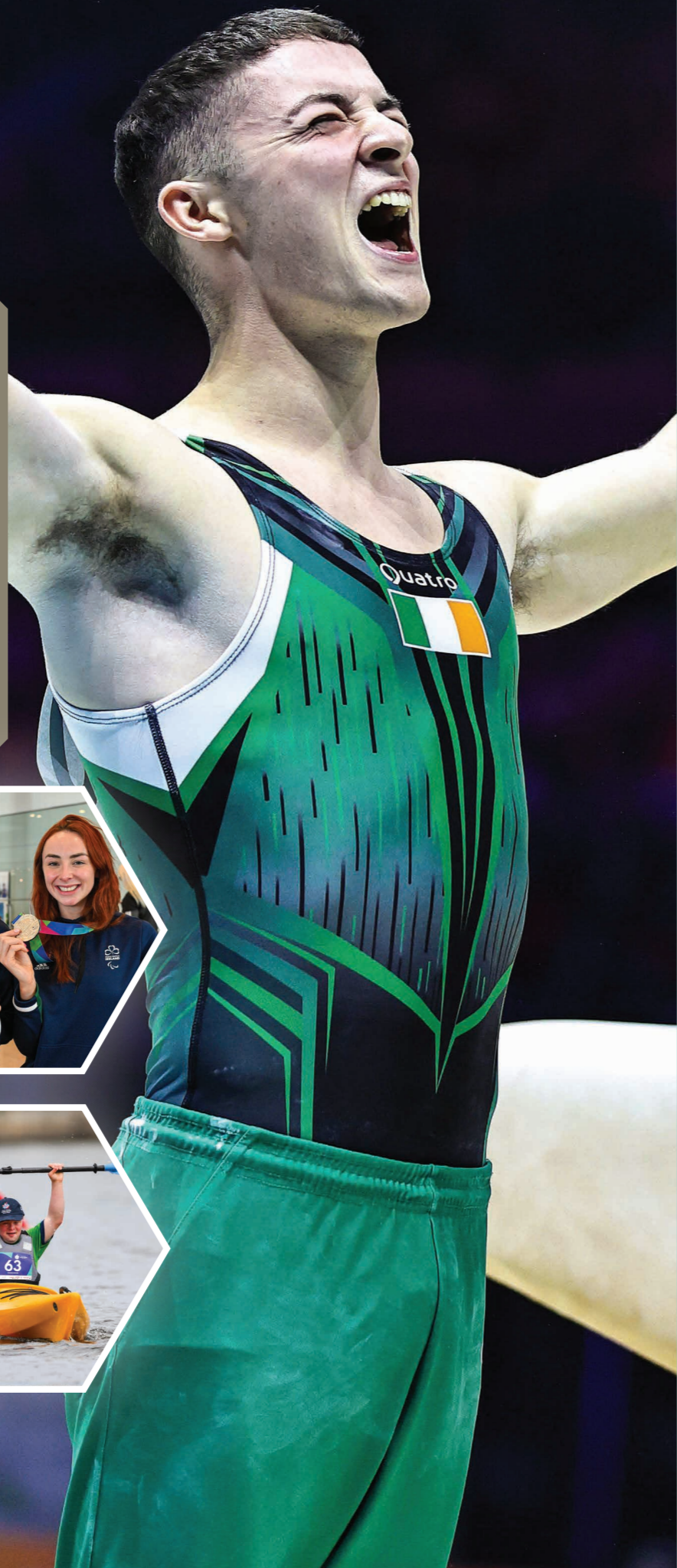
FEDERATION OF  
**IRISH  
SPORT**

# Pre Budget Submission 2024

FEDERATION OF IRISH SPORT  
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National Sports Campus,  
Blanchardstown,  
Dublin 15



Sport embodies  
who we are  
as a nation.  
We believe Sport  
Matters to all!



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## Foreword

Almost twenty years ago the Federation of Irish Sport ran a campaign under the heading “ Irish Sport Matters”. It was at a time when the economy was going through really difficult times and cuts were being made in every area as our government rightly tried to steady the ship. Sport was no exception and year on year the sports budget was reduced. The feeling in Irish Sport at the time was that somewhere the totality of what sport and physical activity delivers for the country in so many different ways was being lost.

The “Irish Sport Matters” campaign, which was created by the Federation on behalf of all of Irish Sports National Governing Bodies and the Local Sports Partnerships, shone a focus on many areas in which sport makes a major contribution to life in Ireland. That first campaign looked at the contribution made by Irish Sport under the headings of -

- Health
- The Economy
- Tourism
- Community
- Our International Reputation

The campaign was a major success and while the Federation would be the first to acknowledge

the contributions made by many other bodies - in particular the Irish Sports Council (now Sport Ireland), the defunding of sport stopped and gradually budgets started to rise.

Perhaps of greater importance however was a change of attitude to sport which has manifested itself in the great support that successive governments have provided through a series of Sports Capital Funds, the establishment of the National Sports Campus and most importantly the National Sports Policy 2018 - 2027. A further indication of how sport is now recognised came during Covid when the government created a series of support packages for NGB and LSP sports clubs.

It is great to see that the contribution being made by our NGB and LSP's is being recognised. Collectively our 110 organisations of NGB and LSP's encompass the more than 13,000 club's that in turn give everyone in the country - young and old – the opportunity to become involved in sport, to be physically active, and just as importantly to stay active. They work hard to ensure that those participating - be they athletes, volunteers, or supporters- do so in a fun and safe learning environment that is welcoming to all.

The fact is that Sport and physical activity do most certainly matter and as a backdrop to this Budget Submission we thought it would be interesting to relook at those Sport Matters headings and to see just how far sport and physical activity has travelled over recent years thanks to the funding it now receives. We all recognize that much work still needs to be done particularly if we are to meet the ambitious targets set out in the National Sports Policy 2018 - 2027 (NSP).

There is significant evidence to state that the return for the government when investment is made in the sports sector is far reaching and there is a significant return across, health, the economy, tourism, community and our international reputation. In any society it is accepted and proven that sport and physical activity is good for us. It teaches us,

inspires us, engages us and encourages us all to lead healthier and more active lives. In fact 97,000 cases of disease were prevented in Ireland in 2019 by participation in sport and physical activity. It is also good for our economy, with the total value of sport to the Irish economy annually being €3.3bn. It is transformative for our society too - sport and physical activity strengthens community cohesion and gives our young people new skills for life and work.

In Budget 2024 sport and physical activity need a further strong endorsement from the government through core funding and taxation reform if we are serious of meeting the NSP vision of “People will be inspired, their lives enriched, their enjoyment enhanced, and their quality of life improved as a result of their own active or social participation in sport, and as a result of success by our top sports people in competition. All entities in our sporting community will be highly regarded for the quality of their staff and volunteers, their standards of governance, ethics and accountability, and their spirit of collaboration including with partners beyond the sporting sector”

In creating the NSP, a much welcomed policy the government committed to doubling the funding for sport over the life of the Policy which concludes in 2027. While the government has been doing this over the past six years we are very conscious of the inflation of the past few years and our members have asked us to ensure that this is factored in to all future funding.

We were delighted to see the recent launch of another Sports Capital Fund. More and better facilities will be needed across all sports as we strive to meet the Policy targets. However, we believe it is equally vital that our members (the NGB's and LSP's) contributions continue to be recognised and better funded. We must always remember that they are the organisations that

deliver all sports and physical activities in Ireland on a daily basis and are recognised in the NSP as key stakeholders in the delivery and implementation of the governments statutory responsibilities under the NSP. As we have said on numerous occasions it is equally important that the government commits to core funding increases on a multi-annual basis if we are to realise the full potential of sport, recreation and physical activity for Irish society. Our members need certainty and to see an incremental rise in the core funding.

According to the Sport Ireland Irish Sports monitor 2022 the difference in sports participation between people of upper and lower socio economic status and people with and without disabilities have increased since 2021 and are the highest on record. The disability gradient currently is at 20% and the socio economic gradient at 23%.

Our submission is made not alone on behalf of our members but also on behalf all who participate in Sport and Physical Activity in Ireland whether they be beginners or those who represent the country at the very highest levels.

**Mary O'Connor,**  
CEO Federation of Irish Sport

*The Federation of Irish Sport is the representative body for all the main national governing bodies of sport (NGBs), Local Sports Partnerships (LSPs) and other sporting bodies such as the Olympic Federation of Ireland, Paralympics Ireland, Active Disability Ireland and Ireland Active. These are the organisations that bring sport and physical activity to life throughout the island of Ireland.*



# Why Irish Sport Matters

Since that first Irish Sport Matters campaign way back in 2003 Irish Sport has made huge progress due in no small way to the enlightened attitudes of successive governments who have turned a realisation of the potential into a series of actions that have made a real difference. The creation of the National Sports Policy 2018 - 2027 is undoubtedly the highlight but the commitment to the vision of the National Sports Campus and a series of Sports Capital Funds have also been real game changers for sport and physical activity in this country.

The National Sports Policy sets out to achieve 57 key actions by 2027, that will represent a transformation of

our sporting landscape over a 10-year period. Achieving greater participation rates across the population is the cornerstone of the policy.

In order to achieve this Vision for Irish Sport within the next four years, it is imperative that the sector and its key stakeholders, many/all of whom are members of the Federation continue to receive sufficient financial support through core funding. Fundamental to achieving the ambitious targets set out in the NSP is that the key actors are fully equipped and better resourced as they continue to drive growth and meet the growing demand for their sport and physical activity opportunities.



**In 2023, the government invested €175 million in the sport budget in Ireland. This money was allocated as follows -**

- **€9.6m** to Sport Ireland for 2023 capital projects.
- **€89.7m** to Sport Ireland of which €16,361,669 went to high performance sport; €16m to the NGBs to 'develop sustainable and effective structures to facilitate increased numbers of participants and volunteers in sport' and €10,365,000 to LSPs to 'enhance their capacity, support a locally led safe return to sport and increase the reach and impact of LSP initiatives across Ireland'.
- In addition, as part of Budget 2023, **€35m** was made available to Sport Ireland to help alleviate the impact of increased energy costs for sports clubs and organisations.
- **€34.5m** invested through the Departments Sports Capital and Equipment Programme.
- **€14.6m** invested under the Large-Scale Sports Infrastructure Fund.



# So, what has this meant for sport?

- **The Irish Senior Men's Rugby team** has been ranked the top international team in the world for the past 12 months.

- For the first time ever, **Ireland qualified for the Womens World Cup Finals** - and opened that World Cup in Australia by playing the hosts in front of over 70, 000 and to a television audience of multiples of millions.

- **Team Ireland topped the Medal Table** at the Inaugural LEN Under 23 European Championships in which 42 countries competed.

- **73 Team Ireland athletes returned home** from Special Olympics World Summer Games with 75 medals (24 gold, 22 silver and 29 bronze).

- Our athletes have done us proud at the recent **World Athletics Championship** making. finals and delivering two top four placings against the best the world has to offer.

- Already almost **50 of our sportsmen and women across seven different sports** have qualified for next year's Olympic Games in Paris.

- For the first time ever our **international 7's women's rugby team** have qualified for the Olympics.

- Our cricketers have qualified for the **T20 World Cup**

- **Daniel Wiffen** smashed the European 800 Freestyle record, the first able bodied Irish swimmer to hold a European Record.

- Over **40,000 Americans** came to Ireland for the Notre Dame vs Navy US Football game - in many cases combining the game with a golfing programme taking in our world-renowned links golf courses.

- There was a record attendance in Croke Park for the **All-Ireland Camogie Final**.

- Kelly Harrington became a **double World and Olympic Champion**.

- Our best cyclists continued to be competitive in all the great classic races such as the **Tour de France**.

## Irish Sports Monitor 2022

- 2% increase in children meeting daily recommended physical activity guidelines since 2018
- **Adult participation rates increase by 3% since 2021** with 43% of the adult population now participating in sports each week. Ireland ranks sixth in the EU in adult weekly sports participation.
- **Attendance at sporting events almost back to pre-pandemic levels.**







The circular economy of either participating in a sport or attending a sporting event, be it a local or international event has an impact on a multitude of sectors from retail to hospitality, to tourism, trade and transport. In addition to employing over 64,000 people, the findings also show that the sport economy has grown faster than the economy as whole over the last 10 years.

While our high-performance athletes enhance our international reputation by competing on a world stage so to do our sporting entrepreneurs who are driving innovation and digital capabilities across the worldwide sporting globe. There are currently over 80 sports tech companies operating out of Ireland. These innovative companies are leading the way in developing technologies that benefit sport by enhancing fan engagement, wellness, player performance, stadium connectivity, climate and sustainability, analytics and so much more on a national and global stage.

Irish Sport continues to **Matter** in so many different ways and we as a nation are all the better for that as indeed is our mental and physical health.

Yes, Irish sport is thriving both at home and abroad, thriving all the way from grassroots to the world stage. Irish Sport matters more than ever.

At its most basic level sport is key to our health and wellbeing. A more active population can only impact Irish society in a positive way. Sport and physical activity are a vehicle; to promote inclusion and integration within communities; to promote connectivity and reduce isolation in an older demographic; to promote the positive benefits to our mental health and wellbeing. Research has shown that 97,000 cases of disease were prevented in 2019 by participation in sport and physical activity.

Sport now matters more than ever to our economy. Sport Ireland research has shown that the consumer expenditure on sport related goods and services is valued at €3.3bn and that the (GVA) total value of sport to the Irish economy is €3.7bn.

# Our Asks



As ever the Federation is more than conscious of the many demands that the government has when it comes to the budget. To that end we are once again suggesting a number of ways which the government can find extra funding for sport and physical activity by looking at the existing taxation policy. In the first instance we believe that reforms can be made in a number of areas which would free up much needed funding for sport and physical activity.



Equally we believe that the government should look at raising the current betting levy and using the additional monies that could be raised, to tackle the very real problems of gambling through the medium of sport and and physical activity.



However above all we would ask the government to continue to provide additional core funds through Sport Ireland to enable our members, the NGB's and LSP's to, continue to invest in the people and programmes that make organized sport happen in Ireland.



We have four main asks which we want the government to consider. These are as set out in the following pages.



# Ask #1

## Increase Core Funding for NGB's and LSP's



Our key request is that the government continues to demonstrate its commitment to the National Sports Policy. The government has committed to doubling funding to sport over the ten-year life of that policy and much has been achieved by what has been done to date. The reality is that the upcoming budget will be looking at funding for Year Seven of that ten-year National Sports Policy.

We believe it is vital that the monies that go to our members the NGB's and LSP's is increased in a meaningful way year on year. The stark reality for them is that

a combination of inflation and the need to invest ever more funds in such vital areas such as fit for purpose governance, child protection, GDPR etc., has had an impact on the funding available for their essential work of bringing more people into sport. Their investment into people and programmes must be protected if we are to continue to enjoy the successes of recent years both in participation levels and high performance.

In 2023 the core monies for the NGB's and LSP's amounted to €25 million across 87 organisations.



It has always been the contention of the Federation of Irish Sport that it is essential that the government's commitment to doubling sports funding (over the ten-year life of the NSP) should be done incrementally, on an annual basis. Multi-annual funding commitments are essential to create certainty for the NGB's and LSP's, to allow them to plan strategically; maintain adequate staffing levels and staff certainty; and most importantly deliver on their objectives. The NGBs and LSPs are essential components for delivering on Government's commitments and ambitions in relation to sport and physical exercise.

In 2018, the government made a commitment at the launch of the National Sport Policy to double funding for Sport by 2027. It is the view of the Federation of Irish Sport that the priority stakeholders for the successful implementation of the National Sports Policy are the NGBs and the LSPs, who have the expertise in delivering relevant sports and activity programmes and also the many loyal volunteers associated with their organisations. These volunteers are essential to the delivery of all sport in Ireland.

In the National Sports Policy 2018-2027 the Government committed to doubling sports funding by 2027.

The National Sports Policy includes high-level goals and key performance indicators relating to those goals:

- Increase participation – a significantly higher proportion of Irish children and adults from all sectors of society are regularly involved in all forms of active and social participation in sport at all levels.
- Have more Irish athletes and teams systematically and fairly achieving world-class results at the highest level of international competition.
- Have 'fit for purpose' Irish sports bodies (NGBs, LSPs and clubs) with strong leadership, ethics and governance at all levels, professionals and volunteers suitably trained and developed, and modernised working methods and systems. There will be greater levels of cooperation within and across sport, and between sport and other sectors, private and public.<sup>1</sup>

Since the introduction of the National Sport Policy, NGBs have seen increased levels of Core funding rising from €10.845 million in 2018 to €16 million in 2023. The core funding of €16 million in 2023 is distributed across 58 NGBs.

Notwithstanding the financial support provided, a number of longer-term, more complex challenges are now emerging following COVID 19. The two-year hiatus in traditional sporting activities compounded with labour market shortages, decreased volunteer bases and historic rises in inflation continues to challenge the sports sector.





The reality is that since 2021, the real value of core funding for NGB's has been eroded by inflation and other costs of doing business.

**2.4%**

In 2021, core funding was unchanged from the previous year, but average consumer price inflation increased by 2.4 per cent.

**8.3%**

In 2022, core funding increased by 8.3 per cent, and average consumer price inflation increased by 7.8 per cent.

**6.7%**

In 2023, core funding increased by 6.7 per cent, and inflation averaged 6.2 per cent in the first half of the year.

In addition to the general increases in inflation, the reality for the sporting bodies is that the overall costs of doing business are increasing at a significant pace. In an economy that is virtually at full employment, the retention and recruitment of professional staff is proving a real challenge, and wage pressures are rising strongly. In addition, insurance costs, energy costs and other costs of doing business are rising daily.

The magnitude of increase in operational costs is undermining the ability of the NGBs and LSPs to deliver services to the level that is necessary. This situation is undermining national sports policy objectives.

The National Governing Bodies of Sport (NGBs) and Local Sports Partnerships (LSPs) recognised by Sport Ireland are at the centre of Irish sport. A key focus of Sport Ireland is to assist NGB's and LSP's to develop sustainable and effective structures to facilitate increased numbers of participants and volunteers in sport and ensuring long term

sustainability of NGBs; and for LSP's to deliver participation opportunities in local communities. The core grant covers the implementation of strategic plans and participation programmes, coach development, the hosting of events, the employment and retention of professional staff and the administration costs of developing and delivering the sport.

Sport Ireland has outlined its priorities for sport as being diversity & inclusion along with improved governance & greater gender balance. Our network of NGB's and LSP's will be key in the delivery of all these priorities. However, in 2023 only LSP's could apply for funding for Sport Inclusion officers. FIS members would like to see NGB's have access to funding for these positions in 2024 allocations.

Our members face huge challenges and the number one barrier our members cited for the next 12 months is **organisational capacity** to



achieve priorities. This was further underpinned that for our members the number one element for the 2021-2023 NSP Action plan is funding and investment.

In addition to seeking increased core investment for sport and physical activity in Budget 2024, the FIS believes it would be timely at this point for the National Sports Policy to introduce multi-annual funding for Sport Ireland. This would allow Sport Ireland to provide for multi-annual funding to the NGBs and LSPs. This was first mooted in 2014 by Tanaiste Mr Leo Varadkar TD. who was at that time Minister for Sport but it has not come to fruition despite the Minister stating that "This measure would benefit NGB's by facilitating the development of more strategic and longer term planning for their sports, and would provide them with more certainty around their funding than currently exists" we are a decade on and this has not been implemented.

In addition to facilitating improved budgeting, the provision of multi-annual funding would allow: -

- **Improved strategic planning** - This is particularly important given the cyclical nature of major championships for example, the Olympic Games and the necessary long term strategic planning to ensure both qualification and performance. Multi-annual funding would also allow for the implementation of long-term sports development projects difficult at present given the annual nature of funding.
- **Recruitment and Retention of professional staff** - Multi-annual funding would provide security of tenure for those employed by NGBs. This in turn would facilitate recruitment by increasing the attractiveness of a career in Irish sport particularly to high quality candidates who are likely to have offers in various different countries.
- **Value for Money** – This would provide for a more efficient use of resources compared to the amount of work and time involved in the annual process.

**Sport has an incredible and unique power to do social good for society and increased investment in sport and physical activity in Budget 2024 can ensure that our NGBS' and LSP's work will continue to deliver impactful outcomes and make a positive impact on people's lives, Sport brings communities together while ensuring it continues to make a significant contribution to the economy too.**



## Ask #2

# Reform elements of Taxation Policy as per Action 3.7 of the National Sports Policy



Action 3.7 of the Sports Policy Action Plan 2021-2023 contains a number of tax expenditure reforms which at their core seek to help make sporting organisations become more self-sustainable and less reliant on government funding. Our members both understand and indeed welcome this ambition.

The Federation of Irish Sport was given responsibility to drive this action and put forward 5 business

cases in this regard and these cases are underpinned by a 2023 economic consultant report that strengthens the call for such reforms to be implemented.

The full report has been made available, but we felt it important to reference elements of it in this submission as it can and should have important positive implications for both sport, physical activity, and government in the future.

In 2018, the Irish Government published the National Sports Policy 2018 – 2027 (NSP). As noted in the foreword to that document the publication of the NSP represented an important milestone for the Irish sporting community. The emphasis of Government when launching the NSP was the importance of sport to people’s lives, the positive effect that a physically active lifestyle has for physical and mental health (with a particular focus on tackling obesity) and the wider benefit to the State in terms of economic and societal benefits.

Following an extensive consultation process and consideration of international best practice, the NSP sets out a vision for Irish sport in 2027 along with 57 actions to transform the Irish sporting landscape. The Sports Policy Action Plan 2021 – 2023 (Action Plan) forms part of the NSP and focusses on near term developments to progress the overall strategy.

Action 3 of the Action Plan deals specifically with funding requirements. Taxation reform is highlighted as a means of assisting the drive for more funding/ available income for sporting bodies and to incentivise sport participation with a number of key taxation reforms highlighted in that vein. The need for tax reform in this area becomes particularly acute when one considers the impact of COVID-19.

The pandemic impacted sport in so many ways and despite the welcome government assistance during this period it is beyond dispute that covid caused serious damage to the NGB’s and LSP’s in terms of membership and finance. Whilst the pandemic confirmed the validity of the NSP, it is beyond dispute the significant damage caused



to the State’s sporting organisations, in particular financially but also from an engagement perspective.

Action needs to be taken now to assist with rebuilding and future proofing these organisations with an overall objective of making them more self-sustainable into the future.

The Federation is of the view that the time is right to now bring these Action Plan proposals forward to be taken on board in the context of Budget 2024 and further budgetary deliberations. The proposals fall under the following headings and in order of preference:

1. Extending relief on donations to approved sporting bodies.
2. VAT relief for sporting bodies.
3. Granting of charitable status to those NGBs and LSPs who wish to pursue that option.
4. Tax-driven incentives for personal exercise.

We include a summary outline of each on the following pages :



# Proposed Legislative Amendments

## 1. Extending relief on donations to approved sporting bodies

To enable the ease and incentivisation of donation giving to approved sporting bodies the proposals (in order of preference) are:

- **Monetary threshold:** eliminate the €250 eligibility threshold such that all donations qualify for relief regardless of quantum.
- **Current expenditure:** extend relief to certain current expenditure, in particular expenditure on sporting equipment and coaching.
- **Small cash donations:** introduce relief for small cash donations (€50 or less) to S. 235 TCA approved sporting bodies in respect of all individual donations by way of standard 25% top-up payment (with appropriate limitations).
- **Administration:** system of Enduring Certificates to align administration with charitable giving (with adjustment given relief at marginal rather than a blended rate).
- **High earner restriction:** removing the current inclusion of S.847A TCA relief from the high earner restriction.

## 2. VAT relief for sporting bodies

To mitigate the VAT cost incurred by sporting bodies and incentivize personal exercise:



**2a) Compensation Scheme:** introduce a VAT compensation scheme similar to that in place currently for charities.

**2b) Exercise classes:** introduce the second reduced rate of VAT (9%) to the supply of sport or physical exercise classes (given the adjustment to the EU VAT Directive having effect from 6 April 2022).

## 3. Granting of Charitable status to those NGBs and LSPs who wish to pursue that option

The Charities Act 2009 specifically excludes approved sporting bodies by reference to S. 235 TCA. In line with international precedent and the Federation's Vision for Irish Sport, is the proposal to extend charitable status to NGBs and LSPs on an opt-in / opt-out basis. This would result in potential tax benefits for qualifying bodies (e.g. donation giving, VAT, business rates) and align the status of sporting bodies with their inherent societal and cultural benefits.

## 4. Tax-driven incentives for personal exercise

With a view to incentivizing personal exercise amongst the wider population and ultimately going some way to reducing the ever-increasing issue of obesity in this country:

a) Introduce a system of tax refund on qualifying costs associated with personal/ recreational exercise for children (similar to the systems in place in certain Canadian States) .

b) Introduce an Employee Exercise Scheme modelled on the Cycle-to- Work scheme under which willing employers make a per annum purchase of personal / recreational exercise membership on behalf of the employee to a maximum of €500 as a non-taxable benefit-in-kind.

Separately, but importantly FIS notes the 2022 Sport Ireland Irish Sports monitor difference in sports participation between people of upper and lower socio economic status and people with and without disabilities have increased since 2021 and are the highest on record. The disability gradient currently is at 20% and the socio economic gradient at 23%.

Direct and impactful measures that would encourage and facilitate free or reduced fees to access gym and swimming facilities or other sport facilities suitable for personal exercise under the auspices of local authorities for persons with disabilities who are in receipt of state welfare services or benefits need to be considered.

For persons with disabilities who are in organisations who are recognised by Sport Ireland as disability sport groups then those organisations should receive reduced or free access to local and national sports facilities. The successful bike to work scheme is not available to persons who have retired and in receipt of a state pension. This does not encourage older people to use cycling as a form of exercise or to use a bike for local travel. As those who are in receipt of a state pension are quantifiable, the introduction of a cycle to an active age scheme should be introduced.

Given the nature of these measures it is proposed the Department of Finance engage with the Federation and certain numbers of its members in the design and implementation of these proposals.

## ..and then there is the SUGAR TAX!



International data suggests that a massive increase in sugar consumption is behind the current obesity epidemic[1]. In Ireland the cost of obesity and physical inactivity is €1.5 billion a year to the health budget. The Federation would be still of the strong belief that the government should commit to allocating 4.5% of the total amount of the sweetened sugar drinks tax raised annually to combat childhood and adolescent obesity. We believe it would send out a huge message as to the government's intent to combat obesity in young people.

The Federation strongly believes that as part of Budget 2024 provision should be made for a broad range of interventions at the key habit-forming stages of life – childhood & adolescence.

The sugar sweetened tax was created to stimulate behavioural change among Irish society away from the consumption of high-sugar products. While the tax is a financial disincentive, **education is key in driving any behavioural change.**

Provision of focused and sustained resourcing will be a preventative measure rather than the tax acting solely as a revenue raiser. We propose actions such as:

- Increasing the number of after school sports clubs.
- Educating children and Parents on the benefits of a simple, active lifestyle.



## Ask #3

# Raise the Betting Levy from 2% to 3%



The Federation fully understands the importance of Irish Horseracing as both a sport and an important industry. And we have no wish to enter into the debate as to what all monies raised by the current betting levy of 2% should be distributed more widely. However, we do believe strongly that the levy should be raised to 3% and that the additional monies raised should be invested in sport and physical activity as a whole.

We believe that it would be totally appropriate to use extra funds raised through the betting levy to help tackle this major addiction through the medium of sport.

We would recommend that the additional monies raised by increasing the levy could be mandated to be invested in specific areas of sport to tackle specific problems.

In the first instance it could be invested in the development of grassroot sport and physical activity programmes for NGB's and LSP's targeting ethnic minorities, people with disabilities, and in socially deprived areas.

Additionally, monies raised could be utilised for the funding of Sport, recreation and physical activity infrastructure for year round participation activities and also finally it could be used to create an educational body to educate and create awareness on problem gambling in Ireland. It is essential that the sports sector is engaged and empowered to lead and play a role in any deliberate, focused and sustained interventions to combat the spiralling gambling harms in Ireland.

There has been much debate in recent years concerning the addiction of betting - a problem let it be said that is worldwide. There are many different strands to the debate which range from the number of betting companies that sponsor sport through to the preponderance of betting advertising on mainstream television.

In Ireland that debate has also included the fact that money from the government's betting levy is reinvested back into horseracing despite the fact that today horseracing is only one of many sports where betting occurs..

It is not our wish to enter into that debate, nor to offer an opinion on where monies from the existing levy should be spent. Suffice to say we wholeheartedly agree that betting should be taxed. There should be a levy. We believe however that the levy should be raised by at least one percentage point and that the additional monies raised should be invested back into Irish sport with a view to tackling the problem of gambling through the medium of sport.

It is really interesting how the GAA's "Healthy Club" scheme which promotes a healthier lifestyle, has seen an ever-increasing number of GAA clubs becoming totally NO SMOKING zones and how this has been led by younger members in clubs? A possible model for tackling gambling in the future reemerging there are 13,000 sports clubs in the country..

The Federation is calling on the Government to allocate the additional income that would be generated from a 1% rise in the betting levy to the development of grassroot sport and physical activity programmes and infrastructure for NGB's and LSP's particularly targeting ethnic minorities, people with disabilities, socially deprived areas.

In addition, we would like the funds to set up a dedicated educational body to tackle gambling addiction for those most affected by problem gambling. Deliberate, focused and sustained interventions must be taken to combat the spiralling gambling harms in Ireland.

So just how big is the problem?

There is a severe lack of problem gambling harm prevention interventions in Ireland. The Federation proposes targeted interventions, aimed at one of the highest risk groups in Irish society. While people who are engaged in sports are less likely to smoke cigarettes and misuse alcohol or illicit substances, they are at a much higher risk of experiencing gambling related harm and/or addiction. For many sportspeople, gambling is the most obvious 'vice of choice'.

Should the government agree to increase the levy we would see the Federation lead a wider cross section of sporting interests and health professionals to construct a dedicated response to the problem drawing on best practice worldwide. In particular we would propose funding being allocated to:

Targeted educational interventions, to provide sportspeople, coaches and others involved in sports, with information of the warning signs of a gambling problem and signposting information on specialist helpline and treatment services. Dedicated, specialist helpline and treatment services to support anyone seeking help for their own gambling, or that of a loved one, as a result of the awareness raising and education interventions.



The Health Research Board 2019-2020 Report found that there are 137,000 people who experience problematic gambling, in Ireland – across the categories of ‘low-risk’ (90,000), ‘moderate risk’ (35,000) and ‘problem gamblers’ (12,000). These data would appear to indicate that a person has a 1 in 3 chance of progressing to the next highest ‘risk-level’ if no harm-reduction intervention is made.

As such, it is imperative to implement early interventions in order to prevent escalating levels of gambling-related harm – both for the individuals who gamble and their loved ones (including child dependents).

The most recent European School Survey (2019), found that Irish males, aged 15-16, had a problem gambling prevalence rate of 1.7%. This is more than 5 times the rate of the general population (0.3%) and more than 3 times the rate of 15–24-year-olds (0.5%). As all addictions are progressive – meaning that the level of harm escalates over time - this is an extremely worrying situation.

The Extern Problem Gambling website, [www.problemgambling.ie](http://www.problemgambling.ie) has reported dramatic increases in new user traffic, since 2019 – with a 47% increase in 2020 and a year-on-year increase of 45% in 2021. In total, the site received 53,230 new users in the three years, 2019 -2021. Their counselling service has also seen a 50% increase in women seeking treatment for gambling addiction, since 2016.

A 2014 U.K. study (Wardle & Gibbons) found that professional footballers and cricketers were 3 times more likely to develop a gambling problem, than the general public. A 2020

Swedish Study of coaches and elite athletes, across four sporting codes, found that ‘2% of female athletes and 13% of male athletes were classified as being ‘at risk for gambling problems’. This equates to over 3 times the ‘low risk’ prevalence for Irish males and double the prevalence for Irish females.

Early intervention is the most cost-effective and societally beneficial approach to reduce gambling related harms. In 2010, the Institute for Public Health estimated that “the health and social costs of problem gambling appear to exceed government revenue gained from gambling taxes and businesses.

Waiting for a person to hit ‘rock-bottom’ before they seek help, can have a devastating impact on the individual, their loved ones and wider society. As Archbishop Desmond Tutu famously said: “There comes a point where we need to stop just pulling people out of the river. We need to go upstream and find out why they’re falling in.”

In Australia, the ‘Love The Game Not The Odds’ campaign has had 730 sporting clubs sign up, in the Victoria region alone. The campaign was inspired by research from Deakin University, which found that 75% of children aged 8-16 could recall at least one gambling brand – with 25% able to recall four or more. Their campaign encourages sporting clubs and bodies to raise awareness of the potential harms associated with gambling, as well as reminding players and spectators that sport and gambling are not one and the same thing.

In the UK, the charity, ‘Sporting Chance’, which provides mental health supports to professional sportspeople, runs a ‘Gambling Awareness Treatment & Education’ program (GATE). This program raises awareness of the potential harms associated with gambling, as well as providing signposting to specialist gambling addiction treatment services.





# Ask #4

## Accelerate Insurance Reform



The cost of insurance is a major concern for many organisations involved in sport in Ireland. Major reforms have been identified but they are not happening fast enough. We would ask the government to prioritize and accelerate the reforms that have been identified.



The high cost and poor availability of insurance cover continue to have a negative impact on our members. Our survey of our members - the NGB's and LSP's - is clear in its findings. Those members point out that increases in excesses, and new exclusions which prevent them from providing certain services, impact heavily on their abilities to facilitate new programmes and therefore ultimately inhibits their ability to grow as organisations. The net result will be to prevent them realising their full potential in the delivery of the National Sports Policy. **In 2022, our members estimated that on average 11% of their budget was spent on Insurance.**

While we acknowledge the very positive progress made by Government in this area in recent times, it has not yet had the desired impact on liability insurance.

We urge Government to do everything in its power to increase underwriting capacity in the liability market, encourage competition and improve availability of cover. Equally, we ask that Government do nothing from a fiscal policy perspective that would discourage new entrants into the Irish market or diminish risk appetite.

The cost of insurance continues to have a negative impact on sport in Ireland.

Sport and physical activity needs insurance reforms that will quickly reduce liability premiums to affordable levels and keep them that way. These reforms have been identified but they are not happening fast enough.

We urge the Government to ensure that sufficient funding is in place to allow for the following to happen:

- **Enactment and commencement this year of the Personal Injuries Resolution Board Bill 2022.**
- **Sufficient resources be provided to enable the recording/lodgement of all settlements such as to allow the Judicial Council and other interested parties monitor settlements and awards across all settlement channels vis a vis adherence to the Judicial Guidelines.**
- **An acceleration of the work of the Insurance Competition Office at the Department of Finance to ensure the urgent entry of more underwriters into the Irish liability insurance market.**





# Summary

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In conclusion we would once again reiterate our thanks to the government for the support they have given to sport in Ireland, particularly since the launch of the National Sports Policy in 2018. During the last seven years we have seen a steady increase in the funds to Sport Ireland, further investment in our state-of-the-art National Sports Campus, a series of Sports Capital Funds and the creation of much necessary funding to help sport through the darkest days of Covid.

In acknowledging this we must also recognise that much still needs to be done and that this will require more funding particularly given the impact of inflation in recent years. It is our belief that in looking at how to fund sport that the government must look

at the area of taxation and where changes could and should be made that would be beneficial to sport in particular.

We know that the government recognises this, and in fact have asked the Federation to look at this area and this we have done. Our recommendations in this area are referenced in this document but also form a wider report which has already gone to government.

In setting out our "Asks" in relation to the budget our key Ask is that government accelerates the core funding monies that go to our members the NGB's and LSP's through Sport Ireland. This is vital if we are to meet some of the key targets of the National Sports Policy.

Additional investment into people and programmes must be found if we are to continue to enjoy the successes of recent years both in participation levels and high performance.

Our second 'Ask' concerns changes to taxation and have set out five cases where change could be made in line with the Action Plan and which would be of major benefit to sport. While not dwelling on it we have again set out our belief in relation to the Sugar Tax under this heading.

Our third "Ask" is a request that government look at raising the current betting levy and using the additional monies that could be raised, to tackle the very real problems of gambling through the medium of sport.

Our final 'Ask' concerns the impact insurance costs are having on the delivery of sport. Our members continue to make this point to us on a regular basis. And yes we fully realise that major reforms concerning insurance have been identified but they are not happening fast enough. We would ask the government to prioritize and accelerate the reforms that have been identified.



# Members

## National Governing Bodies

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- Active Disability Ireland
- Angling Council of Ireland
- Archery Ireland
- Athletics Ireland
- Badminton Ireland
- Basketball Ireland
- Baton Twirling Association of Ireland
- Ból Chumann na hÉireann
- Bowling League of Ireland
- The Camogie Association
- Canoeing Ireland
- Community Games
- Cricket Ireland
- Croquet Association
- Cycling Ireland
- Deaf Sports Ireland
- Fencing Ireland
- Football Association of Ireland
- Gaelic Athletic Association
- GAA Handball
- Golf Ireland
- Gymnastics Ireland
- Hockey Ireland
- Horse Shoe Pitchers Association of Ireland
- Horse Sport Ireland
- Ice Skating Association of Ireland
- Indoor Bowling Association
- Inline Hockey
- Ireland Active
- Irish Amateur Wrestling Association
- Irish American Football Association
- Irish Athletic Boxing Association

- Irish Cheer Sport Association
- Irish Clay Target Shooting Association
- Irish Flying Disk Association
- Irish Ice Hockey Association
- Irish Judo Association
- Irish Kidney Association - Sport
- Irish Martial Arts Commission
- Irish Olympic Handball Association
- Irish Orienteering
- Irish Rugby Football Union
- Irish Sailing
- Irish Squash
- Irish Surfing Association
- Irish Table Tennis Association
- Irish Tae Kwon Do Union
- Irish Ten Pin Bowling Association
- Irish Tug of War Association
- Irish Underwater Council (Diving)
- Irish Water Safety Sport
- Irish Waterski & Wakeboard
- Irish Wheelchair Association Sport
- Karate ONAKAI
- Lacrosse Ireland
- Ladies Gaelic Football Association
- Motor Cycle Union of Ireland
- Motorsport Ireland
- Mountaineering Ireland
- National Aero Club of Ireland
- National Coarse Fishing Federation of Ireland
- National Target Shooting Association of Ireland
- Olympic Federation of Ireland
- Paralympics Ireland

- Pentathlon Ireland
- Pitch and Putt Union of Ireland
- Racquetball Association of Ireland
- Rowing Ireland
- Rugby League Ireland
- Snooker & Billiards Ireland (RIBSA)
- Snowsport Association of Ireland
- Softball Ireland
- Special Olympics
- Speleological Union of Ireland
- Student Sport Ireland
- Swim Ireland
- Tennis Ireland
- Triathlon Ireland
- Vision Sports Ireland
- Volleyball Association of Ireland
- Weightlifting Ireland



## Local Sports Partnerships

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- Carlow
- Cavan
- Clare
- Cork
- Donegal
- Dublin City Sport and Recreation
- Dun Laoghaire Rathdown
- Fingal
- Galway
- Kerry
- Kildare
- Kilkenny
- Laois
- Leitrim
- Limerick
- Longford
- Louth
- Mayo
- Meath
- Monaghan
- Offaly
- Roscommon
- Sligo
- South Dublin County
- Tipperary
- Waterford
- Westmeath
- Wexford
- Wicklow



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as a nation.  
We believe Sport  
Matters to all!







FEDERATION OF  
**IRISH  
SPORT**

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