

Section 11

Coaching

11.1 Recruitment

Coaching is integral to a sporting club to ensure enjoyment and success at both recreational and/or competitive levels. It is the responsibility of the club to ensure that their coaches are suitably qualified in their respective sport.

Where the club is engaging the services of a coach (including engagement in a voluntary capacity or where the club is covering expenses) the committee must have a system in place for screening and selecting coaches. This system must be documented and a person (s) identified within the club who is responsible for the recruitment and management of coaches. A sample application form for coaches is available from www.ucd.ie/sport please refer to the Clubs section or see Appendix 1.

Information on screening and selecting volunteers is also available from www.volunteeringireland.ie, please refer to the Support and Resources - How To Guides section.

All paid coaches must submit a **Coach Employment Pack**, to submit this form the club must provide the coach/leader/manager with a Coaching Contract. In the case of a volunteer coach/leader/manager it is a Volunteer Coaching Agreement that is submitted when submitting the **Volunteer Coach/Leader Pack**. To submit their respective pack coaches/leaders/managers must

- Upload a valid Safeguarding 1 certificate and/or Safeguarding 1 Refresher Certificate.
- Upload a signed Coaching Contract/Volunteer Coaching Agreement.
- Provide set up details (paid coaches/managers/leaders).
- Agree to the Code of Ethics and Conduct For Sport Club Coaches/Leaders.
- Accept the terms within the Pack.

It is important to note that the appointment of all UCD club coaches, whether paid or voluntary, is subject to the final approval of the AUC.

11.1.1 Vetting & Safeguarding

- To comply with the “UCD Sport, UCD Sport and Fitness, and UCD Student Centre Child Safeguarding Statement” and the National Vetting Bureau (Children & Vulnerable Persons) Acts 2012–2016, the AUC must conduct Garda Vetting for individuals before they take up roles involving work with vulnerable persons or those 17 years of age and under.
- Vetting is mandatory for all coaches, leaders, and managers, regardless of whether club members 17 years of age and under or registered with the club. Failure to comply will lead to automatic disqualification.
- National Vetting Bureau forms will be provided by the AUC and must be returned to Paula Cashman. The full policy document is available on the **UCD Sport website**.
- Coaches, managers, and leaders must ensure their vetting remains valid while engaged with a UCD sports club. Vetting is valid for three years from the NVB number date, and renewal is required before the expiration of the three-year period as per AUC rules.
- Confirmation of vetting number and disclosure from the National Vetting Bureau via Ireland Active is necessary for coaches/managers/leaders to be considered vetted and allowed to work/volunteer with a UCD club.
- Clubs should submit vetting forms in early August to ensure coaches/managers/leaders are vetted before the term and training commence, as the process may take several weeks.

- All coaches/leaders/managers must read and follow the “UCD Sport, UCD Sport and Fitness and UCD Student Centre Child Safeguarding Statement” and complete Sport Ireland Safeguarding 1 before starting work/volunteering with the club. The original Sport Ireland Safeguarding 1 certificate and the Refresher certificate (if applicable) must be uploaded when submitting the Coach Employment/Volunteer Coach/Leader Pack.
- Safeguarding 1 qualification must remain valid while engaged with a UCD sports club. The qualification is valid for three years, and coaches must renew it before the expiration of this period. In the first instance a face-to-face Safeguarding 1 course must be completed, before the certificate expires (3 year validity) the Sport Ireland online Safeguarding 1 Refresher course can be completed, the refresher certificate is valid for 3 years. After 6 years the face-to-face Safeguarding 1 must be taken again.

11.1.2 Children (aged 17 and Under)

In addition to safeguarding and vetting, coaches and leaders must familiarise themselves with the child safety procedures outlined in Section 20 and the UCD Sport, UCD Sport and Fitness, and UCD Student Centre’s Keeping Children Safe Policy, as well as the Sport Ireland Safeguarding Guidance.

In summary the AUC requires the following for each club coach:

- Valid Vetting.
- Valid Coach Employment Pack or Volunteer Coach/Leader Pack.

In summary the AUC requires the following from each club:

- Details of Recruitment and Selection procedures.
- Coach to be listed on Grant form and included on list of coaches/leaders/manager sent to Paula Cashman.

Failure to submit the above will result in automatic disqualification of the coach. All of the above should be submitted with club grant application form.

In summary the AUC requires the following for each club trip leader:

- Valid Vetting.
- Valid Volunteer Coach/Leader Pack.

In summary the AUC requires the following from each club:

- Trip Leader to be listed on Grant form and included on the list of coaches/leaders/ manager list sent to Paula Cashman.

11.1.3 Requirements and Compliance

Please note that it is the coach’s responsibility to pay their own insurance and membership fees to the respective sports association/governing body.

Where unqualified club members are “coaching or leading” at club training sessions or trips, members must be advised by the person concerned that they are not qualified as a coach and that those taking part are doing so at their own risk.

All coaches/leaders/managers seeking to have access to UCD Sport Facilities should be listed on your clubs grant application form.

While UCD AUC allocates various grants to clubs it does not take a lead role in the operation of these clubs. As such any employees/coaches of the clubs are employed directly by each club and not UCD. Clubs engage the coaches/leaders/managers and subsequently terminate the working relationship as appropriate.

Where the AUC does not have the required documentation on file for a coach/leader/manager (namely Vetting, Safeguarding, Contract/Volunteer Coaching Agreement & Code of Conduct) they will not be permitted to coach/lead/manage a UCD club at all. You are therefore asked to ensure that all coaches/leaders/managers that will be involved with your club in September 2024 are Vetted via the AUC and have an up to date Safeguarding 1 Cert before September 2024. A **Coach Employment Pack** or **Volunteer Coach/Leader Pack** must be successfully submitted by each coach/leader by October 11th 2024. Reviews of coaching records will be conducted by the AUC on the week beginning September 11th and throughout the year. Any club that is found to not have the required documentation on file for a coach/leader/manager, namely vetting safeguarding and respective Pack, will be immediately stopped from operating any activities and the club will be referred to the AUC’s Disciplinary process.

11.1.3 Coaching/Leader/Manager Categories

In general sports coaches can be broken down into 3 categories:

- Volunteers

- Employees
- Self-employed

Volunteers do not get paid, however they may get reimbursed for any out of pocket costs provided these costs are reasonable and can be verified should there be no tax issues. (All such coaches/leaders/managers should sign a Volunteer Coaching Agreement with the respective club which sets out the terms of the expenses. Furthermore, copies of expenses claims should be kept by the club. Where the coach/leader/manager is claiming for travel expenses please complete the Travel Expense Form on the UCD Sport website.) Volunteer coaches and leaders will only be reimbursed for out-of-pocket expenses if they have successfully submitted their volunteer coach/leader pack and possess valid vetting and safeguarding certifications.

The central issue in clubs is whether the coaches/leader/managers are employees or self-employed. The Revenue Commissioners have issued a general code of practice which was drawn up in conjunction with IBEC, SFA, ICTU etc. and this code lays down some criteria that can be used in establishing whether an individual is an employee or self-employed.

As a general guide as to whether a worker is an employee or self-employed; if the answer is 'Yes' to all of the following questions, then the worker is probably an employee:

- Do they have to do the work themselves?
- Can someone tell them at any time what to do, where to carry out the work or when and how to do it?
- Can they work a set amount of hours?
- Can someone move them from task to task?
- Are they paid by the hour, week, or month?
- Can they get overtime pay or bonus payment?
- If the answer is 'Yes' to all of the following questions, it will usually mean that the worker is self-employed:
- Can they hire someone to do the work or engage helpers at their own expense?
- Do they risk their own money?
- Do they provide the main items of equipment they need to do their job, not just the small tools that many employees provide for themselves.
- Do they agree to do a job for a fixed price regardless of how long the job may take? Can they decide what work to do, how and when to do the work and where to provide the services?
- Do they regularly work for a number of different people?
- Do they have to correct unsatisfactory work in their own time and at their own expense?

With the view to the above it is likely that most sports coaches/leaders/managers working with clubs for pay would be treated as employees and would therefore be liable to PAYE/PRSI on their earnings. (Please refer also to section 4.10 on page 18 of the document "Income Tax-Statement of Practice" available from www.revenue.ie, for further information on the tax treatment of payment to coaches).

11.2.1 Payments to Employees

It is the responsibility of each club (employer) to register for tax and deduct the tax and pay it over to the Revenue Commissioners, together with any PRSI. To facilitate this Mazars have been engaged by the Athletic Union Council (AUC) to provide payroll services for UCD Sport clubs. For convenience and to reduce costs the AUC has been registered as the employers. Mazars will maintain the registration of the AUC with the Revenue Commissioners and will prepare payslips and the annual and quarterly returns to the Revenue Commissioners accordingly.

The AUC will pass on in full the cost of pay, employers PRSI, levies and Mazars administration cost (for the processing of each payment to a coach, returns to the Revenue Commissioners, P45's, P60's etc.) to the respective club. An estimate of the total cost will be made during the processing of the clubs grant and will be held by the AUC until required. Where the total actual costs is less than that initially estimated in the grant application, the balance will not be issued to the club. Where the total cost exceeds that initially estimated, the AUC will recover the amount from the club.

Please note that it is anticipated that payment to coaches will be made twice per annum in December and April/ May each year. Payment to coaches/leaders/managers in Semester one are required to provide employee set-up details as part of submitting the **Coach Employment Pack** prior to beginning in their role. Clubs are asked to indicate on this form the amount that is payable to the coach/leader/manager until the end of this calendar year. Please exclude from the amount all legitimate expenses, (evidence of expenses should be retained by the club). Where your coach/leader/manager is over 66 years of age you are also asked to indicate this on the form as a different PRSI rate applies.

Prior to payment being issued in December and May, the club will be asked to confirm in writing the amount owing to a coach/leader/manager for the period in question by completing a timesheet for each coach. This time sheet can be found on the UCD sport website.

Where a coach/leader/manager only becomes involved with a club after the October 25th deadline, the club is asked to immediately contact the Executive Secretary. Where clubs have engaged paid coaches/leaders/managers who they propose to pay at the end of Semester 1, the AUC will only process such payments

where the grant process has been completed in full by that club. Ultimately it is you, the club, which recruits and manages your coaches/leaders/managers. Therefore, you have a responsibility to resolve any outstanding paperwork so that your grant and coaching payments can be made.

It is important to note that the employees (club coaches/leaders/managers) will need to contact the Revenue Commissioners themselves regarding the allocation of their tax credits and cut-off points against this employment. To do this, the employee will require their own PPS number plus the AUC's PAYE registration number (9743288A). Otherwise the employee will be placed on emergency tax.

11.2.2 Revenue Enhanced Reporting Requirements (ERR) employee expenses and small benefits (up to €1,000)

Since January 1, 2022, employers can provide employees with up to two small benefits, tax-free, each year under the following conditions:

- The benefits must not be in cash, and the combined value of the two benefits cannot exceed €1,000.
- If more than two benefits are given in a year, only the first two qualify for tax-free status. Unused allowance amounts cannot be carried over.
- Tax-free vouchers or benefits can be used only to purchase goods or services and cannot be redeemed for cash.

The Finance Act 2022 introduced Section 897C, requiring employers to report details of certain expenses and benefits provided to employees and directors to Revenue. Reporting of these details formally commenced on January 1, 2024. Employers must:

- Submit this information to Revenue on or before the payment date to the employee.
- Complete a return to Revenue for any coach who is on payroll and receives expenses, tax-free vouchers, or other benefits. The required information is included on the timesheet for coaches (see section 11.2.1), which includes:
 - » Name of coach
 - » Date paid
 - » Vouched travel expenses (e.g mileage claim)
 - » Vouched subsistence (at public sector rate)
 - » Unvouched subsistence (at public sector rate)
 - » Tax-free vouchers (max 1,000, 2 vouchers per year)
 - » Other expenses not recorded under ERR

11.2.3 Payments to Self-Employed

In the case of individuals who you believe are self-employed, you will be required to submit an invoice for the services, a current tax clearance certificate and evidence that the individual provides a similar service elsewhere. However, please note that **the final decision on whether a person is paid as a PAYE employee or self-employed will be made by the AUC.**

Further information on the operation of PAYE/PRSI can be found at www.revenue.ie/en/business/employers-pay.html. In addition, please ensure that any employment contracts issued to coaches/leaders/managers are clearly in the clubs name and not UCD's. A template for a club coaches contract is given in **Appendix 4.**

11.2.4 Payment to Coaches for Services Provided to UCD

It has come to the attention of the AUC that clubs and / or club members have been providing coaches/leaders/managers services to UCD Sport Facilities for activities, which UCD Sport Facilities staff run directly e.g. Sports Camps, Uni Life, New Era etc. Please be advised that should a club wish to participate in any of these events they are not permitted by the AUC or the University to invoice UCD Sport Facilities or any other third party for coaching services provided. **All payments issued to coaches/leaders/managers by clubs must be officially processed by the AUC via Mazars Accountants as per the agreement in place with the AUC, the University and the Revenue Commissioners for payment to coaches by clubs.**

Consequently, the following solutions have been agreed for the continued provision of such activities:

- a. Clubs, if they wish, become involved in such activities as part of their own recruitment campaign and are not in receipt of any payment for their involvement.

Clarification has been sought by the AUC from the UCD Safety Office with regard to the level of insurance for the same, in particular where participants are not UCD students. The Safety Office has confirmed that as long as your club suitably manages and supervises the activity, the AUC's public liability policy would be extended to cover such activities. However, it should be noted that the AUC's personal accident policy only covers club members engaged in club activities therefore, non-members would not be covered should they be injured. Where your club needs to purchase equipment for use during these particular activities, an agreement may need to be reached with UCD Sport Facilities regarding covering some or all of the cost of such equipment e.g. bows for archery, particularly where the activity does not have a recruitment benefit to your club, for example, birthday

parties, camps etc.

- b. Coaches/Leaders/Managers who may be involved with UCD clubs are formally engaged by UCD Sport Facilities or A. N. Other party within UCD as part time staff.

The person's qualifications are verified by UCD Sport Facilities or another party within UCD and the person receives payment directly from UCD Sport Facilities or other party within UCD. As a UCD employee they would be covered by UCD Sport Facilities's insurance and be compliant with the Revenue Commissioners.

- c. Coaches/Leaders/Managers who may be involved with UCD clubs issue an invoice to UCD Sport Facilities or A.N. Other party within UCD for their services.

Where payment is issued directly to the individual by the UCD Bursars Office less withholding tax i.e. they are being treated as self-employed, the person needs to provide evidence of their own Public Liability insurance of at least 1.4 million euro and proof of qualification / competency. This evidence of insurance and qualification needs to be provided before the person commences the work.

Furthermore, where an individual is working with those 17 years of age and under, the UCD Sport, UCD Sport and Fitness and UCD Student Centre Child Safeguarding Statement must be adhered to as well as the recommendations of Sports Ireland's Safeguarding Guidance for Children and Young People in Sport.

11.2.5 Use of Club Equipment for Non-Club Activity

If an individual or UCD Sport Facilities requires access to club equipment, written permission will need to be sought from the respective club for use of this equipment and compensation, if required, given to the club for use, replacement or repair of same. In addition, UCD Sport Facilities will be required to sign a form, which details their responsibilities with regard to the equipment use and also put in place appropriate insurance to cover the AUC and the club. Evidence of the required insurance will need to be provided to the AUC in advance of the use of any club equipment. A copy of the form, which UCD Sport Facilities should complete, is in Appendix 6.

The AUC believes that it is important that UCD Sports Clubs continue to play a role in the recruitment and retention of students and will actively encourage and facilitate all clubs accordingly. However, in order to ensure that clubs are acting in accordance with the AUC's approved policies and procedures, should anyone contact your club for any of the aforementioned activities, it would be appreciated if the Executive Secretary could be advised in advance of your plans.