

Guidance on Financial Controls where Supervised Study is organised and administered by an individual or group

Financial Controls

The board of management should ensure that the following matters are considered and enacted:

1. Application to Use the Premises

- Organisers must apply in writing to the board for permission to use the school premises for after-school study, in the same way as any other group would apply. [Click here for sample application form.](#)

2. Insurance

- Organisers must provide proof of insurance cover.
- By agreement with the board, the school's insurers may provide cover to the organisers upon payment of an additional fee.

3. Costs

- All costs, including heating, lighting, security, and caretakers' wages, must be covered by the organisers unless the board agree otherwise.

4. Supervision, Health & Safety

- The board must be satisfied that student supervision is adequate.
- All health and safety requirements must be met.
- Where non-teachers are employed as supervisors, Child Protection guidelines must be strictly followed.

5. Communication

- All communication with students and parents must be carried out by the organisers, not the school.
- The school's name, logo, or letterhead must not be used in correspondence.

6. Discipline

- Agreement should be reached in advance on how breaches of discipline during supervised study sessions will be handled.

7. Legal & Regulatory Compliance

- Organisers must give the board assurance of full compliance with all relevant legislation, including:
 - Health and safety laws
 - Insurance requirements
 - Income tax and PRSI obligations
- Organisers must provide the school with a **Tax Clearance Access Number (TCAN)** each year, to allow verification of a current Tax Clearance Certificate.