



Irish Football Association

UEFA Club Licensing Regulations for the Women's Champions League

Edition 2022

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INTRODUCTION

One of the five strategic priorities of the UEFA Strategy 2019–2024 is to “secure long-term growth and sustainability of the women’s game through dedicated programmes aimed at strengthening competitions and doubling the number of registered female players”.

Since the implementation of the first criteria applicable to the UEFA Women’s Champions League (UWCL) in the CL&FFP in 2018, the UEFA Club Licensing System has made a significant contribution to the development of the game.

In 2022, UEFA made another major stride with the approval of the first set of fully independent regulations for the UEFA Women’s Champions League.

The UEFA Club Licensing Regulations for the UEFA Women’s Champions League (Edition 2022) aim to promote participation in football, contribute to the development of women’s football, and protect the integrity and smooth running of the UEFA Women’s Champions League.

The regulations are expected to improve the professionalisation of clubs’ structures and contribute to their long-term sustainability, as well as providing increased transparency and improved quality of financial information and financial management.

This manual was approved by the IFA Board in October 2023 and applies to and for clubs wishing to attain the UEFA Women’s Champions League Club Licence for participation in Season 2024-25.

PART 1 - GENERAL PROVISIONS

ARTICLE 1 SCOPE OF APPLICATION

1.01 These regulations govern the IFA (Irish Football Association) club licensing system for participation in the UEFA Women's Champions League. In this respect, IFA grants its UEFA Club Licence in accordance with this Manual. The UEFA Club Licence is a *sine qua non* condition to enter UEFA club competitions.

These regulations are applicable in accordance with the relevant reference in the *Regulations of the UEFA Women's Champions League*.

- 1.02** These regulations govern the rights, duties and responsibilities of all parties involved in the UEFA club licensing system (Part II) and define in particular:
- a. the minimum requirements to be fulfilled by a UEFA member association in order to act as the licensor for its clubs, as well as the minimum procedures to be followed by the licensor in its assessment of the club licensing criteria;
 - b. the licence applicant and the licence required to enter the UEFA Women's Champions League;
 - c. the minimum sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial criteria to be fulfilled by a club in order to be granted a licence by its licensor as part of the admission procedure to enter the UEFA Women's Champions League.

ARTICLE 2 OBJECTIVES

- 2.01** These regulations aim:
- a. to further promote and continuously improve the standard of all aspects of football in Europe and to give continued priority to the training and welfare of young players in every club;
 - b. to promote participation in football and contribute to the development of women's football;
 - c. to ensure that clubs have an adequate level of management and organisation;
 - d. to adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities;
 - e. to protect the integrity and smooth running of the UEFA Women's Champions League;
 - f. to safeguard each club's identity, history and legacy;
 - g. to encourage cooperation between licensors and clubs and enable the development of benchmarking for clubs in financial, sporting, legal, football social responsibility, personnel, administrative and infrastructure-related criteria throughout Europe;
 - h. to embrace social responsibility in football;
 - i. to promote a healthy relationship between clubs and supporters and increase accessibility in football.

ARTICLE 3 RESPONSIBILITIES OF THE UEFA CLUB FINANCIAL CONTROL BODY

- 3.01** The UEFA Club Financial Control Body carries out its duties as specified in the present regulations and in the *Procedural rules governing the UEFA Club Financial Control Body*.
- 3.02** In carrying out these responsibilities, the UEFA Club Financial Control Body ensures equal treatment of all licensors, licence applicants and licensees and guarantees full confidentiality of all information provided.

ARTICLE 4 LEGAL BASIS

- 4.01** The licensor has jurisdiction to govern the IFA club licensing system by virtue of Article 3(3) of the IFA Articles of Association.
- 4.02** In these regulations, the use of the masculine form refers equally to the feminine.

ARTICLE 5 PROCEDURE

- 5.01** The club licensing criteria described in this Manual are graded according to criteria importance.
- 5.02** The different grades have been defined as follows:
- "A"- criteria:** If the licence applicant does not fulfil any A-criterion, then it cannot be granted the UEFA Club Licence for the Women's Champions League.
- "B"- criteria:** If the licence applicant does not fulfil any B-criterion, then it is sanctioned as specified in **Article 5.03** below by the licensor but can still receive the UEFA Club Licence for the Women's Champions League.
- 5.03** Sanctions for the non-fulfilment of any "B"- criterion shall be determined by the Licensing Committee. The catalogue of sanctions consists of a caution, a fine and the obligation to submit evidence or fulfil certain conditions by a certain deadline. An appeal against a sanction imposed by the Licensing Committee may be lodged before the Licensing Appeals Committee.
- 5.04** All violations of this Manual other than those referred to in **Article 5.03** above shall be sanctioned by the competent body in accordance with the IFA Articles, Competition Rules and Regulations.
- 5.05** Subject to **Article 17** (if applicable), the IFA club licensing system for participation in the UEFA Women's Champions League is implemented only for the top division clubs in Northern Ireland that play in the Northern Ireland Football League (NIFL) Premiership, and which can qualify for the UEFA club competitions on sporting merit.
- 5.06** The IFA club licensing system for participation in the UEFA Women's Champions League applies only for those clubs who wish to participate in the UEFA club competitions.

PART 2 - UEFA WOMEN'S CHAMPIONS LEAGUE LICENSING

Chapter 1 - Licensor

ARTICLE 6 RESPONSIBILITIES OF THE LICENSOR

- 6.01** The Irish Football Association (IFA) is the licensor.
- 6.02** The IFA governs its club licensing system, appoints the appropriate licensing bodies and controls the necessary processes and requirements.
- 6.03** The IFA guarantees the licence applicants full confidentiality with regard to all non-public information given by the licence applicant during the licensing process. Within the Irish Football Association, the Licensing Administration and the decision-making bodies are permitted to communicate and disclose information submitted by a licence applicant to all relevant statutory bodies, panels or commissions of the IFA/ NIFL.
- A confidentiality agreement shall be concluded between the IFA and the licence applicant.
- 6.04** Anyone involved in the licensing process or appointed by the IFA must sign a confidentiality clause and an independence declaration before assuming his tasks.
- 6.05** In particular the licensor must:
- a. establish an appropriate licensing administration as defined in **Article 7**;
 - b. establish at least two decision-making bodies as defined in **Article 8**;
 - c. set up a catalogue of sanctions as defined in **Article 5**;
 - d. define the core process in accordance with **Article 13**;
 - e. assess the documentation submitted by the licence applicants, consider whether this is appropriate and define the assessment procedures in accordance with **Article 10**;
 - f. ensure equal treatment of all licence applicants and guarantee them full confidentiality with regard to all information provided during the licensing process as defined in **Article 11**;
 - g. determine to its comfortable satisfaction whether each criterion has been met and what further information, if any, is needed for a licence to be granted.

ARTICLE 7 LICENSING ADMINISTRATION

- 7.01** The licensor must appoint a licensing manager who is responsible for the licensing administration.
- The licensing administration includes experienced experts in the fields covered by the six types of club licensing criteria (Sporting, Football Social Responsibility, Infrastructure, Personnel, Legal and Financial).
- 7.02** The tasks of the licensing administration include:
- a. preparing, implementing and further developing the club licensing system;
 - b. providing administrative support to the decision-making bodies;
 - c. assisting, advising and monitoring the licensees during the season;
 - d. informing UEFA of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor, including a change of legal form, legal group structure (including change of ownership) or identity;
 - e. serving as the contact point for and sharing expertise with the licensing departments of other UEFA member associations and with UEFA itself.
- 7.03** At least one member of licensing administration or an external financial expert must have a financial background and a diploma in accountancy/ auditing as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e., ICAEW, ICAS, ICAI, ACCA, CIMA or

CIPFA, or must have several years' experience in the above matters (a "recognition of competence").

ARTICLE 8 DECISION-MAKING BODIES

8.01 The decision-making bodies are the Licensing Committee (acting as the First Instance Body) and the Licensing Appeals Committee (acting as the second instance/ Appeals Body).

The decision-making bodies must be independent of each other.

LICENSING COMMITTEE (LC)

8.02 The Licensing Committee decides on whether a licence should be granted to an applicant on the basis of the documents provided by the submission deadline set by the licensor as per the Core Process. The Licensing Committee shall also decide and on whether a licence should be withdrawn.

8.03 The Board of the IFA decides on the composition of the Licensing Committee, which is made up of seven members. The members of the Licensing Committee are appointed by the IFA Board. Members of the Licensing Committee must not belong simultaneously to the executive body of the IFA or NIFL or be part of the management personnel of an affiliated club.

8.04 The quorum of the Licensing Committee shall be three members. The Chair has both a deliberate vote and the casting vote in the case of the Licensing Committee being unable to reach a majority decision.

8.05 The decision must always be put in writing and include the reasoning in the case of a licence refusal as well as the conditions for lodging an appeal before the Licensing Appeals Committee.

8.06 The Licensing Committee has the authority to review the club licensing criteria and to deal with any matter not provided for in this manual.

LICENSING APPEALS COMMITTEE (LAC)

8.07 The Licensing Appeals Committee decides on appeals submitted in writing and makes a final decision on whether a licence should be granted or withdrawn. The Licensing Appeals Committee will only review decisions made by the Licensing Committee and will not rehear the case or review fresh evidence.

8.08 Appeals may only be lodged by:

- a. a licence applicant who received a refusal from the Licensing Committee;
- b. a licensee whose licence has been withdrawn by the Licensing Committee; or
- c. the licensing manager on behalf of the licensor.

8.09 The Licensing Appeals Committee makes its decision based on the decision of the Licensing Committee and all admissible evidence provided by the appellant with its written request for appeal and by the set deadline.

The decision must be put in writing and include the reasoning in the case of a licence refusal.

8.10 The Board of the Irish Football Association decides on the composition of the Licensing Appeals Committee, which is made up of six members. The members of the Licensing Appeals Committee are appointed by the IFA Board. Members of the Licensing Committee must not belong simultaneously to the executive body of the IFA or NIFL or be part of the management personnel of an affiliated club.

- 8.11** The quorum of the Licensing Appeals Committee shall be three members. The Chair has both a deliberate vote and the casting vote in the case of the Licensing Appeals Committee being unable to reach a majority decision.
- 8.12** The decision of the Licensing Appeals Committee is final and no further appeal may be lodged under the IFA Articles of Association. In this respect, particular attention must be paid to the relevant deadlines for entering the UEFA club competitions.

REQUIREMENTS OF MEMBERS OF THE DECISION-MAKING BODIES

- 8.13** Members of the decision-making bodies are appointed in accordance with the IFA Articles of Association and must:
- a. act impartially in the discharge of their duties;
 - b. abstain if there is any doubt as to their independence from the licence applicant or if there is a conflict of interest. In this connection, the independence of a member may not be guaranteed if he/she or any member of his/her family (spouse, child, parent or sibling) is a member, shareholder, business partner, sponsor or consultant of the licence applicant;
 - c. not act simultaneously as licensing manager or member of licensing administration;
 - d. not belong simultaneously to a judicial statutory body of the licensor;
 - e. not belong simultaneously to the executive body of the IFA or NIFL;
 - f. not belong simultaneously to the personnel of an affiliated club;
 - g. include at least one qualified solicitor/ barrister holding a qualification recognised by the Law Society of Northern Ireland (or equivalent) and a financial auditor/ accountant holding a qualification recognised by the CCAB (Consultative Committee of Accountancy Bodies), i.e., ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA.

PROCEDURE OF DECISION MAKING

- 8.14** The decision-making bodies must operate to the following procedural rules which apply to the decision-making process.
- a. **Deadlines**
Deadlines are those defined in the Core Process outlined in this Manual and must be respected.
 - b. **Equal Treatment**
Fundamental procedural rights shall be guaranteed to any party during the licensing process, particularly the right to equal treatment and the right to a fair hearing, which includes, but is not limited to, the right to speak and the right to have a reasoned decision.
 - c. **Representation**
Licence applicants shall have the right to representation (legal or otherwise) before the Licensing Appeals Committee ONLY, except as directed by the Licensing Committee in line with step 12 of the Core Process.
 - d. **Right to be Heard**
Taking into account c) above, all licence applicants shall have the right to be heard by the decision-making bodies. The identities of the people acting on behalf of the licence applicant shall be verified, and these people shall be instructed to tell the truth and shall be informed that they shall be sanctioned by the IFA competent bodies, should they present false information or represent a false or misleading position (whether positively or by omission).
 - e. **Time Limit to Appeal and time limit for requests**
The time limit to appeal is 4 (four) days after the date of the Licensing Committee meeting at which the decision appealed against was taken, unless for any reason it was not made known to the appellant at such meeting in which case it must be within 4 (four) days after

the date on which the decision was intimated in writing to the licence applicant/ licensee.

Time limits are triggered when notified as above and shall begin on the day following notification.

f. **Form of Appeal**

The appeal must be submitted in writing. The statement of the appeal must mention:

- i. The decision appealed against
- ii. The grounds for the appeal (facts and/or law)
- iii. The pleadings (including applicable procedural complaints)

g. **Submission of Appeal**

The submission of the appeal must be made by Royal Mail Special Delivery Letter. Such letters must be addressed to the Chief Executive of the Irish Football Association, National Football Stadium at Windsor Park, Donegall Avenue, Belfast BT12 6LU.

Such letter must be dispatched (confirmation of which should be retained by the appellant should evidence be needed) in accordance with (e) above.

h. **Cost of Appeal**

An appeal deposit fee of £250 must be submitted in accordance with (e) and (g) above and made payable to the Irish Football Association returnable to the appellant (i.e. the licence applicant which received the refusal from the LC or the licensee whose UEFA Club Licence has been withdrawn by the LC) should the appeal be upheld.

i. **Effects of an Appeal**

An appeal submitted in compliance with (e – h) above shall have a delaying effect on any direct or consequential effect of the original decision.

j. **Evidence**

Any evidence or facts which are to be used by the appellant to support its case must be referred to in the appeal statement and, where appropriate, supporting documentation must be provided and lodged in accordance with (e – h) above.

Evidence, or facts, not presented in line with the Core Process and not placed before the Licensing Committee will not be considered by the Licensing Appeals Committee when reaching its decision.

k. **Burden of Proof**

The appellant shall have the burden of proof.

l. **Hearings/ Deliberations**

Any evidence, facts, documents, contentions or allegations must be made in advance of a hearing and must also be presented in the presence of the competent decision-making body.

After all parties are satisfied with their presentations, the competent decision-making body shall deliberate in camera and, in general, immediately after the hearing.

m. **Decision**

The decision-making bodies shall issue their decisions in writing. Their decisions shall mention:

- i. The place and date where and when the decision was issued
- ii. The names of the decision-making body in question
- iii. The parties concerned
- iv. The pleadings of the parties
- v. The reasons for the decision in fact and in law
- vi. The judgement (including where applicable the distribution of costs)

- vii. If applicable, the possibility of lodging an appeal before the LAC and the conditions for such an appeal (deadline, form, etc.)
- n. **Conflict**
Where there is a conflict between the IFA Articles/ Standing Orders and this Manual in respect of licensing matters, this Manual shall prevail.

ARTICLE 9 LICENSOR'S CERTIFICATION

- 9.01** The licensor must be certified against the *UEFA Club Licensing Quality Standard* on an annual basis by an independent body appointed by UEFA.

ARTICLE 10 ASSESMENT PROCEDURES

- 10.01** The licensor defines the assessment procedures, except those used to verify compliance with the defined criteria for which specific assessment processes must be followed as set out in **Annex E**.

ARTICLE 11 EQUAL TREATMENT AND CONFIDENTIALITY

- 11.01** The licensor ensures equal treatment of all licence applicants during the core process.
- 11.02** The licensor guarantees the licence applicants full confidentiality with regard to all information submitted during the licensing process. Anyone involved in the licensing process or appointed by the licensor must sign a confidentiality agreement before assuming their tasks.

ARTICLE 12 EXCEPTIONS POLICY

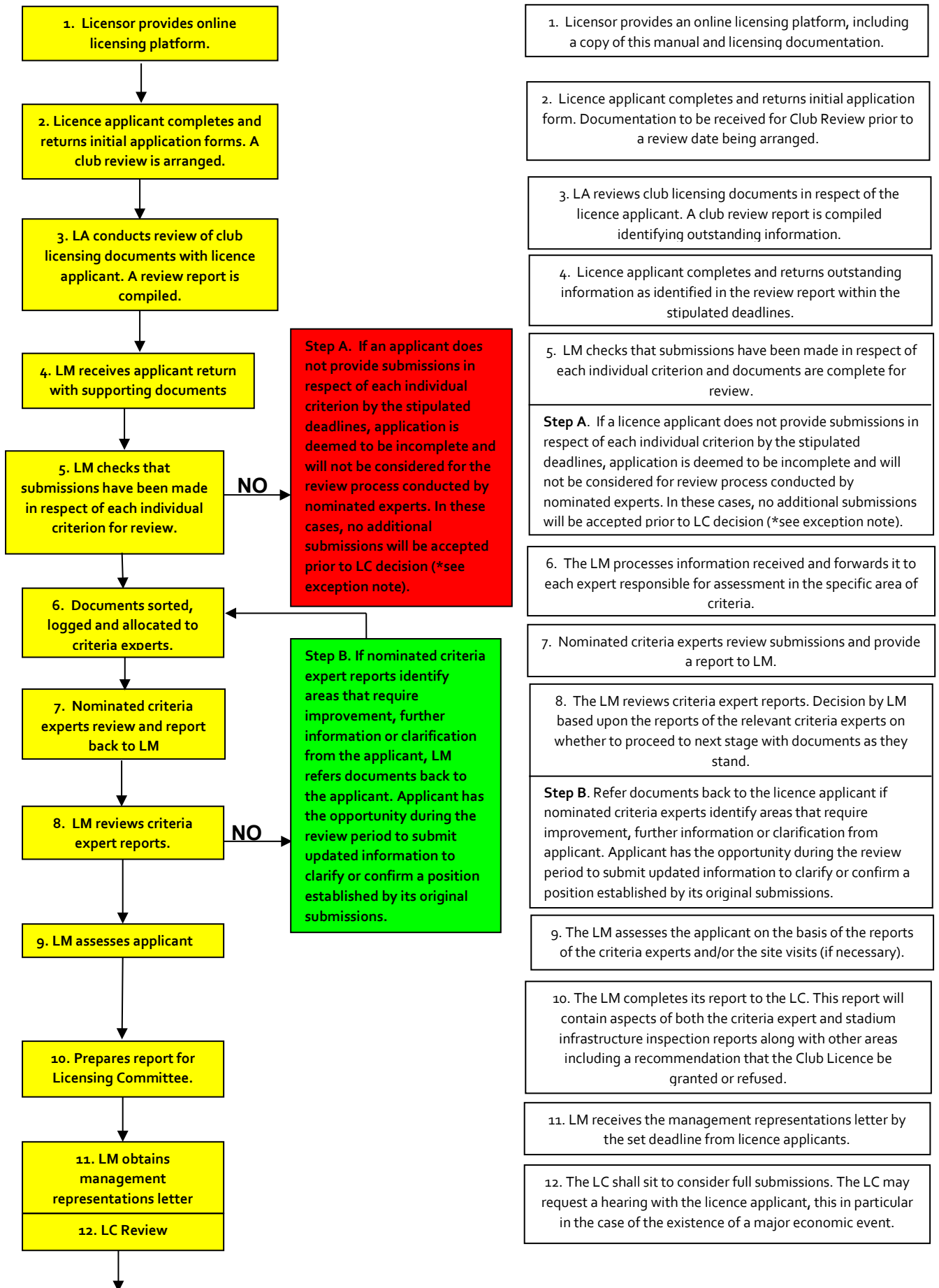
- 12.01** UEFA may grant an exception to the provisions set out in Part II within the limits set out in **Annex A**.

ARTICLE 13 CORE PROCESS

- 13.01** The IFA defines the Core Process for the verification of the club licensing criteria and thus manages the issuing of licences.
- 13.02** The Core Process starts on 27 October 2023 with access being made available to the online platform and licensing application documents for prospective licence applicants and ends at the latest on 31 May 2024 with the submission of the list of licensing decisions to UEFA by the licensor.
- 13.04** The Core Process is described below and is aimed at:
 - a. helping the IFA in establishing an appropriate and efficient licensing process according to its needs and organisation;
 - b. agreeing on the main requirements that the IFA has to comply with to issue the UEFA Club Licence necessary for entering the UEFA club competitions;
 - c. ensuring that the decision on the granting of the UEFA Club Licence is made by an independent body (LC or LAC);
 - d. ensuring that the decision-making bodies receive adequate support from the Licensing Administration;
 - e. ensuring that licence applicants understand and respect the process and deadlines that must be followed to be issued the UEFA Club Licence.



CORE PROCESS



1. Licensor provides an online licensing platform, including a copy of this manual and licensing documentation.

2. Licence applicant completes and returns initial application form. Documentation to be received for Club Review prior to a review date being arranged.

3. LA reviews club licensing documents in respect of the licence applicant. A club review report is compiled identifying outstanding information.

4. Licence applicant completes and returns outstanding information as identified in the review report within the stipulated deadlines.

5. LM checks that submissions have been made in respect of each individual criterion and documents are complete for review.

Step A. If a licence applicant does not provide submissions in respect of each individual criterion by the stipulated deadlines, application is deemed to be incomplete and will not be considered for review process conducted by nominated experts. In these cases, no additional submissions will be accepted prior to LC decision (*see exception note).

6. The LM processes information received and forwards it to each expert responsible for assessment in the specific area of criteria.

7. Nominated criteria experts review submissions and provide a report to LM.

8. The LM reviews criteria expert reports. Decision by LM based upon the reports of the relevant criteria experts on whether to proceed to next stage with documents as they stand.

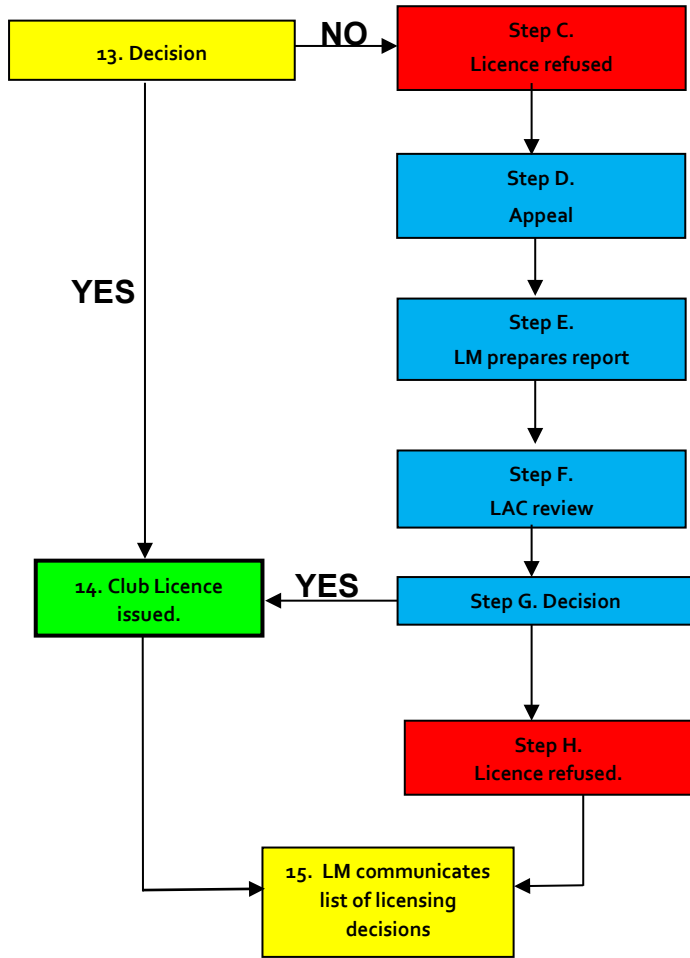
Step B. Refer documents back to the licence applicant if nominated criteria experts identify areas that require improvement, further information or clarification from applicant. Applicant has the opportunity during the review period to submit updated information to clarify or confirm a position established by its original submissions.

9. The LM assesses the applicant on the basis of the reports of the criteria experts and/or the site visits (if necessary).

10. The LM completes its report to the LC. This report will contain aspects of both the criteria expert and stadium infrastructure inspection reports along with other areas including a recommendation that the Club Licence be granted or refused.

11. LM receives the management representations letter by the set deadline from licence applicants.

12. The LC shall sit to consider full submissions. The LC may request a hearing with the licence applicant, this in particular in the case of the existence of a major economic event.



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| 13. LC takes a decision whether to issue the Club Licence or not. | Step C. The Club Licence is refused, applicant is advised with reasons outlined and given the option of going through the appeals process. |
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Step D. Applicant lodges an appeal. Evidence, or facts, not presented in line with the core process and not placed before the LC will not be considered by the LAC when reaching its decision. LAC notified and meeting date set.

Step E. LM produces a report and provides this to the Licensing Appeals Committee.

Step F. LAC meets and considers the appeal.

Step G. LAC takes a decision whether to issue the Club Licence or not on or before 31 May.

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| 14. Club Licence granted which may or may not detail areas for future attention. | Step H. Club Licence refused. Appellant notified of decision. |
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15. LM communicates the list of licensing decisions.

1. The Irish Football Association provides an online licensing platform.
2. The licence applicant completes and returns initial application documentation by the stipulated deadline.
3. Licensing Administration reviews initial application documentation and if in order grants access to the online licensing platform containing Sporting, Infrastructure, Personnel & Administrative, Legal and Financial criteria for completion by licence applicant.
4. All submissions relating to the licensing application should be submitted via the Club Licensing online platform. A review date is arranged between the Licensing Administration and the licence applicant in respect of Sporting, Football Social Responsibility, Infrastructure, Personnel & Administrative and Legal submissions.

Financial documentation must be provided by a submission deadline of 4 April 2024.

5. Licensing Review

Documentation to be received for Club Review by 9 February 2024. Licensing Administration agrees a review date with the licence applicant. The licensing review will be carried out as follows:

- a) All licensing submissions, including supporting documentation required under Sporting, Football Social Responsibility, Infrastructure, Personnel & Administrative and Legal criteria (with the exception of financial criteria – submission deadline of 31 March) will be reviewed by the Licensing Administration.
 - b) An infrastructure inspection of the ground may be carried out in accordance with the infrastructure criteria detailed in UEFA Stadium Infrastructure Regulations Edition 2018.
 - c) Non-conformities will be identified in a review report by the Licensing Administration in terms of outstanding submissions/ documentation. The Licensing Administration provides guidance on tackling the non-conformities and agrees activity to remedy these.
6. Following the issuance of the review report in respect of Sporting, Football Social Responsibility, Infrastructure, Personnel & Administrative and Legal criteria, the licence applicant is given 14 days to address non-conformities within the review report. All required documentation must be returned to the Licensing Administration within the stipulated deadline as stated within the review report. Special dispensation on the 14-day return date may be granted to address physical infrastructure non-conformities.
 7. The Licensing Manager checks that the documents returned by the licence applicant are complete for expert review and that they are returned within the stipulated deadlines.

Decision - two alternatives: step (A) or step 8

A. If an applicant does not provide submissions in respect of each individual criterion by the stipulated deadlines, then its application is deemed to be incomplete and will not be considered for review process conducted by nominated experts. In these cases, no additional submissions will be accepted prior to LC decision.

****Exception Note: Applicants will be permitted to seek an extension to the submission deadlines in exceptional circumstances only (circumstances to be assessed and a determination made by the LC) and provided such an extension request is lodged in writing to the licensor in advance of the applicable deadline.***

Extension requests not lodged in this manner will not be considered.

The duration of any extension request granted by the LC will not exceed the last day of the applicable review period.

8. If the submissions are complete and sent within the stipulated deadlines, the Licensing Manager sorts the information received, records it and forwards it to the appointed criteria experts with responsibilities for that particular area for review (e.g. legal documents will be forwarded to the legal expert, financial information to the financial expert, etc.).
9. The nominated criteria experts receive the licence applicant's documents from the Licensing Manager, review the documents, check the fulfilment of the criteria and then submit report back to the Licensing Manager.
10. The Licensing Manager verifies that the reports of the criteria experts are complete and reviews the reports and the opinion of the criteria experts.

Decision - two alternatives: step (B) or step 11

B. If nominated criteria expert reports identify areas that require improvement, further information or clarification from the applicant, the Licensing Manager refers documents back to the applicant. The licence applicant then has the opportunity during the review period to submit updated information to clarify or confirm a position established by its original submissions.

11. The Licensing Manager assesses the licence applicant on the basis of the reports of the criteria experts and/or stadium infrastructure inspection visits, if necessary.
12. The Licensing Manager prepares the report for consideration of the Licensing Committee (LC). This report will contain aspects of the criteria experts and site inspection reports and other areas including a recommendation that the UEFA Club Licence for the UEFA Women's Champions League be granted or refused.
13. Licence applicant submits management representations letter stating whether or not any events or conditions of major economic importance have occurred; this is to be included in a report to the LC.
14. The LC receives the report of the Licensing Manager, reviews it, asks the Licensing Manager for further explanations and documents if necessary and makes the decision whether to grant the UEFA Club Licence or not. The LC may request a hearing with the licence applicant; this in particular is in the case of the existence of a major economic event.

Decision - two alternatives: step C or step 15.

- C. After careful review of the licence applicant's documents and of the report of the Licensing Manager, the Licensing Committee refuses to grant the UEFA Club Licence. The refusal details the areas of non-compliance and the licence applicant is given the possibility of lodging an appeal before the Licensing Appeals Committee (LAC).**
- D. The licence applicant lodges an appeal in accordance with Article 8.14. Evidence, or facts, not presented in line with the core process and not placed before the LC will not be considered by the LAC when reaching its decision.**
The LAC is notified and the meeting date is set.
- E. The Licensing Manager produces a report and delivers it to the LAC. The report details areas of concern and the reasons for the refusal.**
- F. The LAC meets and considers the appeal.**
- G. Decision of LAC.**

Decision - two alternatives: step H or step 15.**H. After careful review of the licence applicant's documents and of the report of the Licensing Manager, the LAC refuses to grant the UEFA Club Licence.**

15. After careful review of the licence applicant's documents and of the report of the Licensing Manager, the decision-making body issues the UEFA Club Licence for the UEFA Women's Champions League. The issuance of the UEFA Club Licence is subject to the condition that the licence applicant fulfils all 'A'- criteria defined in this Manual. The issued UEFA Club Licence may or may not detail areas for future attention of the licence applicant.
16. The Licensing Manager receives the reports of the decision-making bodies. On the basis of the decisions made by the decision-making bodies, he prepares the list of licensing decisions. The list of licensing decisions is sent to UEFA by 31 May 2024 at the latest.

TIMETABLE AND DEADLINES FOR CORE PROCESS

BY

| | |
|--------------------------------|---|
| <u>27 October 2023</u> | Licensing documents prepared and issued to the concerned licence applicants. |
| <u>6 November 2023</u> | Submission deadline for receipt of completed application form from licence applicants. |
| <u>9 February 2024</u> | Documentation to be received for Club Review. |
| <u>February - March 2024</u> | Club Reviews (relating to Sporting, Football Social Responsibility, Infrastructure, Personnel & Administrative and Legal criteria) and Stadium Infrastructure Inspection Visits completed by Licensing Administration, as required. Within the review report the licence applicant is given a 14-day submission deadline for receipt of further documentation to address "non-conformities" relating to the Sporting, Football Social Responsibility, Infrastructure, Personnel & Administrative and Legal criteria. Once received, outstanding documents are logged by the Licensing Administration and forwarded to the respective criteria 'expert' for review. |
| <u>4 April 2024</u> | Conclusion of criteria expert review period for documents relating to Sporting, Football Social Responsibility, Infrastructure, Personnel & Administrative and Legal criteria. |
| <u>4 April 2024</u> | Submission deadline for documents related to the Financial criteria (and return of all documentation from the licence applicant unless as earlier date is specified). |
| <u>4 April – 18 April 2024</u> | Criteria Expert Review Period for documents related to the Financial criteria. |
| <u>19 April 2024</u> | Submission of Management Representations Letter Preparation of Report to the Licensing Committee |
| <u>25 April 2024</u> | Licensing Committee Decision. |
| <u>26 April 2024</u> | Notification of licensing decisions to applicants. |
| <u>9 May 2024</u> | Licensing Appeals Committee meeting (if required). |
| <u>31 May 2024</u> | Notification of decisions to UEFA. |

Chapter 2 – Licence applicant and licence

ARTICLE 14 DEFINITION OF LICENCE APPLICANT AND THREE-YEAR RULE

- 14.01** A licence applicant may only be a football club, i.e., a legal entity fully and solely responsible for a football team participating in national and international club competitions which either:
- is a registered member of the Irish Football Association and the Northern Ireland Football League (hereinafter: registered member); or
 - has a contractual relationship with a registered member (hereinafter: football company).
- Individuals may not apply for/ receive the UEFA Club Licence.
- 14.02** By the start of the licence season, the membership and/or the contractual relationship (if any) must have lasted for at least three consecutive seasons. Furthermore, the licence applicant must have participated in the official competitions for at least three consecutive seasons (hereinafter: three-year rule).
- 14.03** Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee must be notified to the licensor and UEFA before the start of the licensing process.
- 14.04** Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee that took place within the three seasons preceding the start of the licence season to the detriment of the integrity of a competition; or to facilitate the licence applicant's qualification for a competition on sporting merit; or to facilitate the licence applicant receipt of a licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.
- 14.05** Exceptions to the three-year rule may be granted by the CFCB in accordance with **Annex A**.
- 14.06** The status of a football club (professional, semi-professional or amateur) is not relevant to the issuance of the UEFA Club Licence.
- 14.07** The legal form of a football club is not relevant to the issuance of the UEFA Club Licence.

ARTICLE 15 GENERAL RESPONSIBILITIES OF THE LICENCE APPLICANT

- 15.01** The licence applicant is fully responsible for the participation of its first squad in domestic and international football club competitions as well as for the fulfilment of the club licensing criteria.
- The licence applicant must provide the Irish Football Association with:
- all necessary information and relevant documents to fully demonstrate that the licensing obligations are fulfilled; and
 - any other document relevant for decision-making by the licensor.
- 15.02** This includes information on the reporting entity/entities in respect of which sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial information is required to be provided.
- 15.03** Any event that occurs after the submission of the licensing documentation to the licensor and represents a significant change to the information previously submitted must be promptly notified to the licensor in writing (including a change of the licence applicant's

legal form, legal group structure including ownership, or identity).

ARTICLE 16 LICENCE

- 16.01** The UEFA Club Licence must be issued according to the provisions of these regulations.
- 16.02** The IFA will provide an online licensing platform. The licence applicant must submit an application to the IFA. In this application, the licence applicant must declare that it will fulfil the obligations of the IFA club licensing system for participation in the UEFA club competitions and accept and respect the Core Process and its applicable deadlines.
- 16.03** Only licence applicants which fulfil the club licensing criteria set out in these regulations at the deadlines defined shall be granted the UEFA Club Licence by the IFA.
- 16.04** Clubs which qualify for the UEFA Women's Champions League on sporting merit must obtain a licence issued by the IFA according to these regulations, except where **Article 17** applies.
- 16.05** A licence expires without prior notice at the end of the season for which it was issued.
- 16.06** A licence cannot be transferred.
- 16.07** A licence may be withdrawn by the licensor's decision-making bodies if:
- any of the conditions for the issuing of a licence are no longer satisfied; or
 - the licensee violates any of its obligations under the national club licensing regulations.
- 16.08** As soon as a licence withdrawal is envisaged, the IFA must inform UEFA accordingly.

ARTICLE 17 SPECIAL PERMISSION

- 17.01** If a club qualifies for a UEFA Women's Champions League on sporting merit but has not undergone any licensing process at all or has undergone a licensing process which is lesser/not equivalent to the one applicable for top-division clubs to enter the UEFA Women's Champions League, because it belongs to a division other than the top division, the licensor of the club concerned may – on behalf of such a club – request an extraordinary application of the club licensing system in accordance with **Annex B**.
- 17.02** Based on such an extraordinary application, UEFA may grant special permission to the club to enter the corresponding UEFA Women's Champions League subject to the applicable competition regulations. Such an extraordinary application applies only to the specific club and for the season in question.

Chapter 3 – Club Licensing criteria

ARTICLE 18 GENERAL

- 18.01** With the exception of those in paragraph 2 below, the criteria defined in this chapter must be fulfilled by clubs in order for them to be granted a licence to enter the UEFA Women's Champions League.
- 18.02** Failure to fulfil the criteria defined from **Article 24 to Article 31, Article 35, Article 37, Article 42** and from **Article 44 to Article 48** and **Article 21.02** does not lead to refusal of a licence but to a sanction defined by the licensor according to its catalogue of sanctions (see **Article 5**).

SPORTING CRITERIA

ARTICLE 19 YOUTH DEVELOPMENT PROGRAMME

- 19.01** The licence applicant must have a written youth development programme approved by the licensor.
- 19.02** The programme must cover at least the following areas:
- a. Promotion of women's game
 - b. Youth development objectives and philosophy
 - c. Youth sector organisation (organisational chart, bodies involved, relation to licence applicant, youth teams, etc.)
 - d. Personnel (technical, medical, administrative, etc.) and minimum qualifications required
 - e. Infrastructure (training and match facilities, availability, etc.)
 - f. Financial resources (budget, contribution from licence applicant, players or local community, etc.)
 - g. Football education for various age groups (playing skills, technical, tactical and physical)
 - h. Educational initiatives (Laws of the Game; anti-doping; integrity; anti-racism)
 - i. Medical support for youth players (including maintaining medical records)
 - j. Review and feedback process to evaluate the results and achievements against the objectives
 - k. Duration of the programme (at least three years but maximum seven).
- 19.03** The licence applicant must further ensure that:
- a. every youth player involved in its youth development programme can follow mandatory school education in accordance with national law; and
 - b. no youth player involved in its youth development programme is prevented from continuing their non-football education.

ARTICLE 20 WOMEN'S YOUTH TEAMS

- 20.01** The licence applicant must at least have two women's youth teams within the age range of 12 to 21.
- 20.02** Each women's youth team, within this age range, must take part in official competitions or programmes played at national, regional or local level and recognised by the UEFA member association.

ARTICLE 21 MEDICAL CARE OF PLAYERS

- 21.01** The licence applicant must establish and apply a policy to ensure that all players eligible to play for its women's first squad undergo a yearly medical examination in accordance with the relevant provisions of the *UEFA Medical Regulations*.
- 21.02** The licence applicant must establish and apply a policy to ensure that all youth players above the age of 12 undergo a yearly medical examination in accordance with the relevant provisions defined by its licensor in line with its domestic legislation.

ARTICLE 22 REGISTRATION OF PLAYERS

- 22.01** All the licence applicant's players above the age of 12 must be registered with the UEFA member association or its affiliated league in accordance with the relevant provisions of the *FIFA Regulations on the Status and Transfer of Players*.

ARTICLE 23 WRITTEN CONTRACT WITH PROFESSIONAL PLAYERS

- 23.01** Each of the licence applicant's professional players must have a written contract with the licence applicant in accordance with the relevant provisions of the *FIFA Regulations on the Status and Transfer of Players*.

ARTICLE 24 LOAN OF PROFESSIONAL PLAYERS ('B' Criterion)

- 24.01** The licence applicant must respect the provisions of the *FIFA Regulations on the Status and Transfer of Players* with regard to loans of professional players.

ARTICLE 25 REFEREEING MATTERS AND LAWS OF THE GAME ('B' Criterion)

- 25.01** The licence applicant must ensure that all members of the women's first squad (players, coaches and other technical staff) attend a session or an event on refereeing organised by or in collaboration with the UEFA member association during the 12 months prior to the licence season.

FOOTBALL SOCIAL RESPONSIBILITY CRITERIA

ARTICLE 26 FOOTBALL SOCIAL RESPONSIBILITY STRATEGY ('B' Criterion)

26.01 The licence applicant must establish and implement a football social responsibility strategy in line with the *UEFA Football Sustainability Strategy 2030* and relevant UEFA guidelines, for at least the areas of equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities, and environmental protection.

ARTICLE 27 EQUALITY AND INCLUSION ('B' Criterion)

27.01 The licence applicant must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the licence applicant.

ARTICLE 28 ANTI-RACISM/ ANTI-DISCRIMINATION ('B' Criterion)

28.01 The licence applicant must establish and implement a policy to tackle racism and discrimination to guarantee that all the licence applicant's policies, programmes and practices are exercised without discrimination of any kind.

ARTICLE 29 CHILD AND YOUTH PROTECTION AND WELFARE ('B' Criterion)

29.01 The licence applicant must implement the Irish FA Safeguarding Children and Young People Policy and Procedures in their entirety and communicate this to all club members to protect, safeguard and ensure the welfare of youth players and ensure they are in a safe environment when participating in activities organised by the licence applicant.

Licence applicants will be required to evidence the following: ·

- a. The appointment of a Designated Childrens Safeguarding Officer (DCSO) and Deputy if deemed necessary by the club. This person (s) will be responsible for ensuring the application of Irish FA Safeguarding policy and procedures and promoting safeguarding best practice within the club. Contact details of the DCSO should be made available to all club members.
- b. The DCSO must complete the Irish FA's Safeguarding Children and Young People in Football awareness training and DCSO training within 6 months of taking up post. The DCSO must complete an AccessNI Enhanced Disclosure Check through the Irish FA. These should be renewed every 3 years.
- c. The DCSO must ensure all staff, coaches and volunteers engaged in regulated activity complete an AccessNI Enhanced Disclosure Check through the Irish FA. All checks must be renewed every 3 years.
- d. Staff, coaches, and volunteers who engage in regulated activity roles must complete, and where appropriate, evidence the Irish FA's Safeguarding Children and Young People in Football awareness training. Training must be renewed every 3 years.

ARTICLE 30 FOOTBALL FOR ALL ABILITIES ('B' Criterion)

30.01 The licence applicant must establish and implement a policy to make following and contributing to football activities organised by the licence applicant accessible and enjoyable for everyone, irrespective of disability or disabling factors.

ARTICLE 31 ENVIRONMENTAL PROTECTION ('B' Criterion)

31.01 The licence applicant must establish and implement a policy to improve its environmental footprint and sustainability in relation to the organisation of events, infrastructure construction and management.

FOOTBALL SOCIAL RESPONSIBILITY CONTACTS

In respect of this criteria, licence applicants must liaise directly with the contacts listed below for each of the relevant sections:

| | |
|--|--|
| FOOTBALL SOCIAL RESPONSIBILITY STRATEGY | Mark.Dennison@irishfa.com |
| EQUALITY AND INCLUSION | Alan.Crooks@irishfa.com |
| CHILD AND YOUTH PROTECTION AND WELFARE | Kevin.Doyle@irishfa.com |
| ANTI-RACISM/ ANTI-DISCRIMINATION | Andrew.Hardy@irishfa.com |
| FOOTBALL FOR ALL ABILITIES | Alan.Crooks@irishfa.com |
| ENVIRONMENTAL PROTECTION | Keith.Gibson@irishfa.com |

INFRASTRUCTURE CRITERIA

ARTICLE 32 STADIUM FOR THE WOMEN'S CHAMPIONS LEAGUE

- 32.01** The licence applicant must have a stadium available for the UEFA Women's Champions League which must be within the territory of the UEFA member association and approved by the UEFA member association in accordance with the *UEFA Stadium Infrastructure Regulations*.
- 32.02** If the licence applicant is not the owner of a stadium, it must provide a written contract with the owner(s) of the stadium(s) it will use.
- 32.03** It must be guaranteed that the stadium(s) can be used for the licence applicant's UEFA home matches during the licence season.
- 32.04** The stadium(s) must fulfil the minimum requirements defined in the *UEFA Stadium Infrastructure Regulations* and be classified at least as a UEFA category 1 stadium.

ARTICLE 33 STADIUM SAFETY

33.01 General Safety Certificate – Certificated Grounds

Under the Safety of Sports Grounds (Northern Ireland) Order 2006, any certificated ground (including a ground with one or more regulated stands) MUST be issued with a General Safety Certificate by the relevant certifying authority (i.e., district council).

A General Safety Certificate is issued for an indefinite period but should be reviewed by the relevant district council annually, or more frequently if required.

Following a review and amendments are made by the council, an updated General Safety Certificate must be re-issued to the certificate holder. This in turn, must be promptly forwarded by the licensee/ licence applicant to the licensor. If there are no alterations, the council should re-sign and date the signature page (only) contained within the existing certificate and issue (the single page only) to the certificate holder. As above, this should be promptly forwarded to the licensor.

For certificated grounds, match planning and organisation arrangements should comply with the terms and conditions of the General Safety Certificate issued by the relevant district council. Written confirmation that the licence applicant is continuing to operate within the requirements of the legislation without any significant breaches of the terms and conditions must also be obtained from the relevant district council;

OR

33.02 Third-party Ground Safety Certifications – Non-certificated Grounds/ Parts of Grounds

Grounds, or parts of a ground which are not subject to certification (i.e. the part of a ground which is outside the area of the regulated stand(s) and any associated escape route from same), under the Safety of Sports Grounds (Northern Ireland) Order 2006, must provide appropriate third-party safety confirmations for the ground (or part thereof) covering structural, electrical, fire and mechanical safety.

These confirmations must be on the relevant IFA issued template documentation only and must be obtained from, and approved by, suitably qualified persons who hold valid and appropriate third-party certification.

Evidence of such certification must be provided. The third-party safety confirmations should cover the period up to and including the end of the season for which the licence is to be granted. If such confirmations are provided for a longer period of time, the additional

period covered should be to 31 May of any subsequent licence season. Where the validity period of any third-party safety confirmation does not extend to the end of the season, it remains entirely the responsibility of the licence applicant to ensure that an updated, current, valid third-party safety confirmation template remains on file with the Club Licensing Unit at all times.

ARTICLE 34 TRAINING FACILITIES - AVAILABILITY

- 34.01** The licence applicant must have training facilities available throughout the year.
- 34.02** If the licence applicant is not the owner of the training facilities, it must provide a written contract with the owner(s) of the training facilities.
- 34.03** It must be guaranteed that the training facilities can be used by all the licence applicant's teams during the licence season, taking into account its youth development programme.

ARTICLE 35 TRAINING FACILITIES – MINIMUM INFRASTRUCTURE ('B' Criterion)

- 35.01** As a minimum, the infrastructure of training facilities must fulfil the requirements defined below:
 - a. outdoor training facilities to include one full size grass or synthetic pitch with floodlighting;
 - b. indoor facilities;
 - c. two dressing rooms of a size for 18 persons with 4 showers; and
 - d. one suitably equipped medical room.

It is recommended that training facilities are equipped with defibrillators.

PERSONNEL AND ADMINISTRATIVE CRITERIA

ARTICLE 36 ADMINISTRATIVE OFFICER

36.01 The licence applicant must have appointed an administrative officer who is responsible for running its operative matters.

ARTICLE 37 MEDIA OFFICER ('B' Criterion)

37.01 The licence applicant must have appointed a qualified media officer who is responsible for media matters to include:

Pre-Match

- a. Coordinate access and accreditation for all broadcast, written and photography media;
- b. Prepare media working area in terms of functionality and cleanliness;
- c. Prepare and distribute team-sheets to media in attendance;

During Match

- d. Assist external and visiting clubs media queries in game including technical support;
- e. Plan and communicate post-match plans and arrangements, including any restrictions to media in attendance;

Post-Match

- f. Co-ordinate post-match interview schedule for all media parties in line with agreed NIFL Media Guidelines;
- g. Ensure that all broadcast rights agreements are adhered to for post-match interviews including providing representatives from both teams for interview;
- h. Ensure media working area is available for all media post-match.

37.02 The media officer must hold as a minimum one of the following qualifications:

- a. Diploma in journalism – NVO Qualified or higher in a media related topic;
- b. Media officer diploma issued by the licensor or an organisation recognised by the licensor;
- c. Recognition of competence issued by the licensor, based on practical experience of at least three years in such matters.

ARTICLE 38 CLUB MEDICAL DOCTOR

38.01 The licence applicant must have appointed at least one club medical doctor who is responsible for medical support and advice as well as for doping prevention policy. The club medical doctor must provide medical support during matches and be present or define and implement appropriate emergency procedures at training.

38.02 The club medical doctor must be registered with the General Medical Council (GMC) and hold a qualification and/or demonstrate experience in pre-hospital immediate care, including as a minimum life support and trauma management. The medical doctor must provide:

- a. Copy of registration with GMC;
- b. Copy of medical insurance coverage from the Medical Protection Societies, Medical Defence Association or equivalent.

It is recommended that doctors inform their medical indemnity provider annually of their role within the club to ensure adequate cover is provided.

38.03 The club medical doctor must be duly registered with the IFA or NIFL.

ARTICLE 39 PHYSIOTHERAPIST/ SPORTS THERAPIST

- 39.01** The licence applicant must have appointed at least one physiotherapist who is responsible for injury assessment, treatment, rehabilitation and prevention for the first team squad.
- 39.02** The physiotherapist/ sports-therapist must be registered with the Health and Care Professions Council (HCPC)/ Society of Sports Therapists or equivalent* and must also provide a copy of his medical insurance coverage.
- *The professional body must confirm that a member has undergone relevant training and has the necessary skills, knowledge and experience to satisfy the purpose and responsibilities of this role.
- 39.03** The physiotherapist/ sports therapist must be duly registered with the IFA or NIFL.

ARTICLE 40 FIRST TEAM MANAGER OF WOMEN'S SQUAD

- 40.01** The licence applicant must have appointed a qualified First Team Manager who is responsible for (and recognised as being responsible for) as a minimum, the following matters of the first squad:
- Players' selection;
 - Tactics and training;
 - Management of the players and technical staff in the dressing room and the technical area before, during and after matches; and
 - Duties regarding media matters (press conferences, interviews, etc.).
- 40.02** The First Team Manager must, in accordance with the UEFA Coaching Convention:
- hold a valid UEFA A coaching licence or any valid non-UEFA coaching diploma which is equivalent to the UEFA A coaching licence and recognised by UEFA as such;
 - hold a valid UEFA recognition of competence equivalent to the licence required under a) above;
 - have started and attended the first part of the UEFA A coaching licence course and is working towards completion in a reasonable time frame. Simple registration to the UEFA A coaching licence course is not sufficient to meet this criterion.

ARTICLE 41 ASSISTANT MANAGER/ ASSISTANT COACH OF WOMEN'S FIRST SQUAD

- 41.01** The licence applicant must have appointed a qualified coach who assists the head coach in all football matters of the women's first squad.
- 41.02** The Assistant Manager/ Assistant Coach must, in accordance with the UEFA Coaching Convention:
- hold a valid UEFA B coaching licence or any valid non-UEFA coaching diploma which is equivalent to the UEFA B coaching licence and recognised by UEFA as such;
 - hold a valid UEFA recognition of competence equivalent to the licence required under a) above;
 - have started and attended the first part of the UEFA B coaching licence course and is working towards completion in a reasonable time frame. Simple registration to the UEFA B coaching licence course is not sufficient to meet this criterion.

ARTICLE 42 GOALKEEPER COACH OF WOMEN'S FIRST SQUAD ('B' Criterion)

- 42.01** The licence applicant must have appointed a qualified goalkeeper coach who assists the First Team Manager in goalkeeping matters of the women's first squad.

- 42.02** The Goalkeeper Coach must hold one of the following minimum coaching qualifications, issued in accordance with the UEFA Coaching Convention:
- a. a valid UEFA Goalkeeper B coaching licence or any valid non-UEFA coaching diploma which is equivalent to the UEFA Goalkeeper B coaching licence and recognised by UEFA as such;
 - b. a valid UEFA recognition of competence equivalent to the licence required under a) above;
 - c. have started and attended the first part of the UEFA Goalkeeper B coaching licence course and is working towards completion in a reasonable time frame. Simple registration to the UEFA Goalkeeper B coaching licence course is not sufficient to meet this criterion.
 - d. a valid IFA Goalkeeper Diploma/ National Coaching Certificate.

ARTICLE 43 YOUTH WOMEN'S TEAMS' COACHES

- 43.01** The licence applicant must have appointed at least two qualified coaches who are responsible for all football matters related to the youth women's team(s) as defined under **Article 20**.
- 43.02** At least one of the youth head coaches must hold one of the following minimum coaching qualifications, issued in accordance with the UEFA Coaching Convention:
- a. a valid UEFA Youth coaching licence or have started and attended the first part of the UEFA Youth coaching licence course and is working towards completion in a reasonable time frame. Simple registration to the UEFA Youth coaching licence course is not sufficient to meet this criterion;
 - b. a valid UEFA B coaching licence or have started and attended the first part of the UEFA B coaching licence course and is working towards completion in a reasonable time frame. Simple registration to the UEFA Youth coaching licence course is not sufficient to meet this criterion;
 - c. a valid UEFA recognition of competence equivalent to the licence required under a) or b) above as applicable.
- 43.03** The second youth head coach must hold the UEFA C Diploma.

ARTICLE 44 WRITTEN CONTRACTS ('B' Criterion)

- 44.01** All administrative, technical, medical and security staff or service providers performing any of the functions referred to in **Article 36 to Article 43** must have written contracts with the licence applicant (or another entity within the legal group structure of the licence applicant) in accordance with the national legal framework.
- 44.02** The licence applicant must ensure that each coach's contract is in line with the relevant provisions of the *FIFA Regulations on the Status and Transfer of Players*.

ARTICLE 45 SERVICE PROVIDERS ('B' Criterion)

- 45.01** If a given function is entrusted to a service provider in accordance with the national legal framework, the licence applicant must sign a written contract with the service provider. It must contain the following information as a minimum:
- a. Defined tasks and responsibilities;
 - b. Information on the person(s) responsible for the function, including their relevant qualifications.

ARTICLE 46 OCCUPATION OF FUNCTIONS ('B' Criterion)

- 46.01** The mandatory functions defined in **Article 36 to Article 43** represent the minimum organisational structure required of the licence applicant.

- 46.02** One person could occupy more than one function, provided the person has sufficient time, adequate competencies and the necessary qualifications for each function, and no conflict of interest.

ARTICLE 47 ORGANISATIONAL STRUCTURE ('B' Criterion)

- 47.01** The licence applicant must provide the licensor with an organisational chart clearly identifying the relevant personnel and their hierarchical and functional responsibilities in its organisational structure.
- 47.02** As a minimum, the organisational chart should provide information on the key personnel defined from **Article 36 to Article 43**.

ARTICLE 48 DUTY OF REPLACEMENT DURING THE SEASON ('B' Criterion)

- 48.01** If a function defined in **Article 36 to Article 43** becomes vacant during the licence season, the licensee must ensure that, within a period of a maximum of 60 days, the function is taken over by someone who holds the required qualification.
- 48.02** In the event that a function becomes vacant due to illness or accident, the licensor may grant an extension to the 60-day period only if reasonably satisfied that the person concerned is still medically unfit to resume their duties.
- 48.03** The licensee must promptly notify the licensor of any such replacement.

LEGAL CRITERIA

ARTICLE 49 DECLARATION IN RESPECT OF PARTICIPATION IN THE UEFA WOMEN'S CHAMPIONS LEAGUE

- 49.01** The licence applicant must submit a legally valid declaration confirming the following:
- a. The licence applicant confirms it has read and fully understood the *IFA Club Licensing Manual for Participation in the UEFA Women's Champions League*, as well as its Annexes, Templates, Application Form, Confidentiality Agreement and Contract and agrees to abide by and comply with the requirements and conditions contained therein.
 - b. The licence applicant confirms it has the authority to submit this declaration by virtue of its own statutes, constitutions and rules.
 - c. The licence applicant confirms that all licensing documents submitted to the IFA are complete, accurate, up to date, duly certified where necessary and submitted in a timely manner. The licence applicant accepts that the licensor will base its decisions on the documentation submitted by the licence applicant to the Licensing Administration as part of the application only and that previous submissions, documents or information provided to the IFA for any other reason or as part of any other application will not be deemed to have fulfilled any of the licensing requirements herein unless otherwise agreed in writing between the parties herein.
 - d. The licence applicant confirms that it fully authorises the Licensing Manager, the Licensing Administration, the decision-making bodies, the UEFA Administration and the UEFA Organs for the Administration of Justice to examine all documentation pertaining to its application for the UEFA Club Licence and to its appeal (if applicable) and any relevant document and to seek clarification, further evidence, explanations and all other information from any relevant public authority or private body in accordance with national law.
 - e. The licence applicant recognises that it is legally bound by the rules, statutes, articles and regulations of FIFA, UEFA, the Irish Football Association and the Northern Ireland Football League.
 - f. The licence applicant agrees to respect at all times and recognises as legally binding the rules, statutes, articles, regulations, directives and decisions of FIFA, UEFA, the Irish Football Association and the Northern Ireland Football League as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne (Switzerland) as provided for in the articles of the UEFA Statutes.
 - g. The licence applicant confirms that it will abide by and observe the IFA's club licensing regulations and the UEFA Club Licensing Regulations for the UEFA Women's Champions League.
 - h. Its reporting perimeter is defined in accordance with **Article 56**.
 - i. All revenues and costs related to each of the football activities listed in **Article 56.03** have been included in the reporting perimeter.
 - j. It will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing e), f) and g) above.
 - k. The Licence Applicant confirms that all relevant information related to any change of its legal form, legal group structure (including ownership) or identity from the three seasons preceding the start of the licence season have been reported to the IFA and UEFA.
 - l. The licence applicant understands that the Licensing Committee is empowered to take the first instance decision on its UEFA Club Licence application and that the Licensing Appeals Committee is empowered to take the final decision on whether the UEFA Club Licence is issued. It accepts the powers of these two decision-making bodies as outlined in this Manual(s) and agrees to be bound by the decisions of these two decision-making bodies.
The licence applicant further recognises and agrees that evidence, or facts, not presented in line with the core process and not placed before the Licensing Committee will not be

- considered by the Licensing Appeals Committee when reaching its decision.
- m. The licence applicant confirms that it is legally based in the territory of the IFA and will play its home matches only within that territory. It accepts that a change in its designated stadium is subject to a decision of the competent body responsible for the respective competitions.
 - n. The licence applicant confirms that it:
 - i. Has the right to use the name and brands of the club and agrees not to change the name of the club for advertising/promotional purposes; and
 - ii. Agrees to accept no clauses in contracts with television, sponsors or other commercial partners that could restrict the licence applicant in its freedom of decision or affect its management.
 - o. The licence applicant accepts that only entities as defined under **Article 14** can apply for and obtain the UEFA Club Licence and that members who are individuals cannot apply for or obtain the UEFA Club Licence. It further accepts that licence applicants only can appeal and be a party to appeal proceedings.
 - p. The licence applicant accepts that it must be fully responsible for and have the sole control over all the football activities that are related to the participation in national and international football competitions, as well as for the club licensing requirements.
 - q. The licence applicant accepts that it must be the sole beneficial owner of all the licence applicant's players' contracts and must have sole control of football activities. The licence applicant understands that it is responsible for ensuring that compensation paid to players arising from contractual or legal obligations and all the revenues arising from gate receipts are accounted for in the books of the licence applicant.
 - r. The licence applicant accepts that it is responsible for ensuring that all of its players are registered with the IFA and, if non-amateur players, have a written player's labour contract with the licence applicant.
 - s. The licence applicant confirms it has provided evidence (if any) with the IFA application form of any relationships (financial or otherwise) between the licence applicant and any other legal entities that are wholly owned, associated or affiliated to the licence applicant. The licence applicant confirms it will inform the IFA of any such relationships which are formed during the life of the UEFA Club Licence.
 - t. The licence applicant confirms that it will promptly inform the IFA about any significant change, event or condition of major economic importance.
 - u. The licence applicant confirms its acceptance of the form of confidentiality agreement provided by the Licensing Administration.
 - v. The licence applicant accepts that the Licensing Administration has the right to make public statements where the licence applicant formally applies for the UEFA Club Licence or subsequently withdraws its UEFA Club Licence application at any time during the process and/or for the purpose of communicating details of any sanction applied by the Licensing Committee to any licence applicant.
 - w. The licence applicant confirms that it will only play in competitions recognised and endorsed by the IFA at national level and will only participate in competitions at international level that are recognised by UEFA. For the avoidance of doubt this does not relate to friendly matches.
 - x. The licensor or its nominated bodies have the power to carry out spot checks on licence applicant by attending at the licence applicant or grounds without prior notice and shall be entitled to examine all documentation relating to licensing requirements and to carry out checks on any aspect of club licensing requirements.
 - y. The licence applicant acknowledges that UEFA reserves the right to execute compliance audits in accordance with **Article 63**.
 - z. The licence applicant accepts that the licensor reserves the right to seek clarifications and/or

assurances in relation to any and all creditors/ debtors and/or assets/ liabilities identified (or subsequently made known). This may include documentation where available.

- 58.02** The declaration must be executed by an authorised signatory of the licence applicant no more than three months prior to the deadline for its submission to the licensor.

ARTICLE 50 MINIMUM LEGAL INFORMATION

50.01 The licence applicant must submit at least the following minimum legal information about the licence applicant and if different, the registered member:

- a. Complete legal name;
- b. Legal form;
- c. Copy of current, valid statutes;
- d. Extract from a public register (e.g. trade register), if applicable;
- e. List of authorised signatories;
- f. Type of signature required (e.g. individual, collective).

50.02 The licence applicant must also provide the following contact information:

- a. Address of its official headquarters;
- b. Official contact details (such as phone/fax number and email addresses);
- c. Address of its official public website;
- d. Name and direct contact details of its main official contact person for club licensing matters.

ARTICLE 51 WRITTEN CONTRACT WITH A FOOTBALL COMPANY

51.01 If the licence applicant is a football company as defined in **Article 14.01 (b)**, it must provide a written contract of assignment with a registered member.

51.02 The contract must stipulate the following, as a minimum:

- a. The football company must comply with the applicable statutes, regulations, directives and decisions of FIFA, UEFA, the UEFA member association and its affiliated league.
- b. The football company must not further assign its right to participate in a competition at national or international level.
- c. The football company's right to participate in such a competition ceases to apply if the assigning club's membership of the association ceases.
- d. If the football company is put into bankruptcy or enters liquidation, this is deemed to be an interruption of membership or contractual relationship within the meaning of **Article 14**. For the sake of clarity, a licence already granted to the football company cannot be transferred from the football company to the registered member.
- e. The UEFA member association must be reserved the right to approve the name under which the football company participates in national competitions.
- f. The football company must, at the request of the competent national arbitration tribunal or the Court of Arbitration for Sport (CAS), provide views, information, and documents on matters regarding the football company's participation in national or international competitions.

51.03 The contract of assignment and any amendment to it must be approved by the UEFA member association or its affiliated league.

ARTICLE 52 LEGAL GROUP STRUCTURE

52.01 The licence applicant must provide the licensor with a document that presents its legal group structure at the annual accounting reference date prior to the deadline for the submission of its licence application to the licensor.

- 52.02** This document must clearly identify and include information on:
- the licence applicant and, if different, the registered member;
 - any subsidiary of the licence applicant and, if different, the registered member;
 - any associate entity of the licence applicant and, if different, the registered member;
 - any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights;
 - any direct or indirect controlling entity of the licence applicant;
 - any other football club, in respect of which any of the parties identified in a) to e), or any of their key management personnel, have any ownership interest or voting rights or membership or any other involvement or influence whatsoever in its management, administration or sporting performance; and
 - the key management personnel of the licence applicant and, if different, the registered member
- 52.03** The reporting perimeter as defined in **Article 56** must also be clearly identified in the document.
- 52.04** The following information must be provided in relation to each of the parties included in the legal group structure:
- Name and, if applicable, legal form;
 - Main activity; and
 - Percentage of ownership interest and, if different, percentage of voting rights.
- For any subsidiary of the licence applicant and, if different, the registered member, the following information must also be provided:
- Share capital;
 - Total assets;
 - Total revenues; and
 - Total equity.
- 52.05** The licensor must be informed of any changes there may have been to the legal group structure during the period between the annual accounting reference date and the submission of this information to the licensor.
- 52.06** If deemed relevant the licensor may request the licence applicant/licensee to provide other information in addition to that listed above.
- 52.07** The licence applicant must confirm that the information about the legal group structure is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

ARTICLE 53 ULTIMATE CONTROLLOING PARTY, ULTIMATE BENEFICIARY AND PARTY WITH SIGNIFICANT INFLUENCE

- 53.01** The licence applicant must provide the licensor with a document which contains information on:
- the ultimate controlling party of the licence applicant;
 - the ultimate beneficiary of the licence applicant, i.e. a natural person on whose behalf an entity or arrangement is owned or controlled or a transaction is conducted; and
 - any party with significant influence over the licence applicant.
- 53.02** The following information must be provided in relation to each of the parties identified in **paragraph 53.01** above as at the date of submission of this information to the licensor:

- a. Name and, if applicable, legal form;
 - b. Main activity;
 - c. Percentage of ownership interest and, if different, percentage of voting rights in respect of the licence applicant;
 - d. If applicable, key management personnel; and
 - e. Any other football club in respect of which the party, or any of its key management personnel, has any ownership interest, voting rights or membership or any other involvement or influence whatsoever.
- 53.03** The licence applicant must confirm whether any change has occurred in relation to the information indicated in the **paragraphs 53.01 and 53.02** above during the period covered by the annual financial statements up to the submission of the information to the licensor.
- 53.04** If a change has occurred as indicated in **paragraph 53.03** above, it must be described in detail by the licence applicant in the information to the licensor. As a minimum the following information must be provided:
- a. The date on which the change occurred;
 - b. A description of the purpose of and reasons for the change;
 - c. Implications for the licence applicant's financial, operating and sporting policies; and
 - d. A description of any impact on the licence applicant's equity or debt situation.
- 53.05** If deemed relevant the licensor may request the licence applicant to provide additional information other than that listed above.
- 53.06** The licence applicant must confirm that the declaration on the ultimate controlling party, ultimate beneficiary and party with significant influence is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of both the licence applicant and the licence applicant's ultimate controlling party.

ARTICLE 54 WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION

- 54.01** The licence applicant must submit written representation to the IFA within the seven days prior to the start of the Licensing Committee's decision-making process (25 April 2024), i.e., from 19-25 April 2024.
- 54.02** The licence applicant must confirm:
- a. that all documents submitted to the licensor are complete, accurate and in compliance with these regulations;
 - b. whether or not any significant change or similar event has occurred in relation to its licensing application or any of the club licensing criteria;
 - c. whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements and reviewed interim financial statements (if so, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made);
- The licence applicant must, in particular, declare whether any of the following have occurred:
- i. Fixed term borrowing approaching maturity without realistic prospects of renewal or repayment;
 - ii. Indications of withdrawal of financial support by financiers and other creditors;
 - iii. Substantial operating losses since the last submitted financial statements;

- iv. Inability to pay creditors on due dates;
 - v. Inability to comply with the terms of loan agreements with finance providers;
 - vi. Discovery and confirmation of material fraud or errors that show the financial statements are incorrect;
 - vii. Determination of pending legal proceedings against the licence applicant that result in claims that are unlikely to be satisfied;
 - viii. The executive responsibilities of the licence applicant are being undertaken by a person(s) under some external appointment, relating to legal or insolvency procedures, rather than by the management;
 - ix. A significant change of key management;
 - x. Management determines that it intends to liquidate the entity, cease trading, or seek protection from creditors pursuant to laws or regulations, or that it has no realistic alternative but to do so;
 - xi. Player transactions where the amounts paid or received are significant;
 - xii. Transactions relating to property – for example, in relation to the licence applicant's stadium; and
 - xiii. Any other events or conditions of major economic importance
- d. whether or not the licence applicant and, if different, the registered member or any parent company of the licence applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season.
- 54.03** Approval by the licence applicant's management must be evidenced by way of a signature on behalf of the executive body of the licence applicant.

ARTICLE 55 INSURANCE

- 55.01** The licence applicant must furnish evidence of public and employers liability insurance. Confirmation is required that licence applicants as a minimum have Employers' Liability Insurance for £10 million Indemnity and Public/ Product Liability Insurance for £2 million Indemnity. The documentation from a bona fide insurer must be provided to satisfy the above.

FINANCIAL CRITERIA

ARTICLE 56 REPORTING ENTITY/ENTITIES AND REPORTING PERIMETER

- 56.01** The licence applicant determines and provides to the licensor the reporting perimeter, i.e., the entity or combination of entities in respect of which financial information (e.g., single entity, consolidated or combined financial statements) has to be provided.
- 56.02** The reporting perimeter must include:
- the licence applicant and, if different, the registered member;
 - any subsidiary of the licence applicant and, if different, the registered member;
 - any entity, irrespective of whether it is included in the legal group structure, which generates revenues and/or performs services and/or incurs costs in respect of any of the women's football activities defined in **paragraph 56.03(a) and (b)** below;
 - any other entity included in the legal group structure which generates revenues and/or performs services and/or incurs costs in respect of any of the women's football activities defined in **paragraph 56.3(c) to (j)** below.
- 56.03** Women's football activities include:
- employing/recruiting employees (as defined in **Article 59**) including payment of all forms of consideration to employees arising from contractual or legal obligations;
 - acquiring/selling players' registrations (including loans);
 - ticketing;
 - sponsorship and advertising;
 - broadcasting;
 - merchandising and hospitality;
 - club operations (administration, matchday activities, travel, scouting, etc.);
 - use and management of stadium and training facilities;
 - youth development; and
 - financing, including equity that results in obligations on the licence applicant, or debt directly or indirectly secured or pledged against the licence applicant's assets or revenues.
- 56.04** An entity may be excluded from the reporting perimeter only if:
- the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter; and
 - its activities are entirely unrelated to the football activities defined in **paragraph 56.03** above or the locations, assets or brand of the football club; or
 - it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in **paragraph 56.03(a) and (b)** above.
- 56.05** The licence applicant must submit a declaration by an authorised signatory which confirms:
- that all revenues and costs related to each of the football activities indicated in **paragraph 56.03** have been included in the reporting perimeter, providing a detailed explanation if this is not the case; and
 - whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to **paragraph 56.04**.

ARTICLE 57 ANNUAL FINANCIAL STATEMENTS

- 57.01** The licence applicant must prepare and submit to the licensor its annual financial statements in respect of its most recent statutory closing date (annual accounting reference date) prior to 31 March 2024.

- 57.02** Annual financial statements, including comparative amounts for the prior period, must be prepared in accordance with International Financial Reporting Standards or national accounting standards (as applicable) and must include:
- a balance sheet as at the end of the reporting period;
 - a profit and loss account/income statement for the reporting period;
 - a cash flow statement for the reporting period.
- 57.03** The annual financial statements must be audited by an independent auditor in accordance with national legal framework (please refer to **Article 65.04**).
- 57.04** If the annual financial statements do not meet the minimum disclosure requirements set out in **Annex C**, then the licence applicant must also submit to the licensor:
- supplementary information to meet the minimum disclosure requirements set out in **Annex C**; and
 - an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor to confirm the completeness and accuracy of the supplementary information.
- 57.05** When the women's football teams and activities are part of the same legal entity/reporting perimeter as men's football teams and activities, the licence applicant must identify the revenues and expenses linked to women's football activities and prepare a profit and loss account in accordance with the requirements of **Annex C**.

ARTICLE 58 NO OVERDUE PAYABLES TO FOOTBALL CLUBS

- 58.01** The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in **Annex D**) to other football clubs as a result of obligations arising from transfers due to be paid by the 28 February preceding the licence season.
- 58.02** Payables are those amounts due to football clubs as a result of:
- transfers of professional players (as defined in the *FIFA Regulations on the Status and Transfer of Players*), including any amount payable upon fulfilment of certain conditions;
 - players registered for the first time as professionals, including any amount payable upon fulfilment of certain conditions;
 - training compensation and solidarity contributions as defined in the *FIFA Regulations on the Status and Transfer of Players*; and
 - any joint and several liability decided by a competent authority for the termination of a contract by a player.
- 58.03** The licence applicant must prepare and submit to the licensor a transfers table, even if there have been no transfers/ loans during the relevant period.
- 58.04** The licence applicant must disclose:
- all new player registrations (including loans) as a result of transfer agreements concluded in the 12-month period up to 28 February, irrespective of whether there is an amount outstanding as at 28 February;
 - all transfers for which a payable is outstanding as at 28 February (whether they relate to the release or registrations of players and irrespective of when the transfers were undertaken); and
 - all transfers subject to any amounts disputed as at 28 February (as defined in **Annex D**).
- 58.05** The transfers table must contain the following information as a minimum (in respect of each player transfer):
- Player's name and date of birth;

- b. Date of the transfer agreement;
 - c. Name of the football club that is the creditor;
 - d. Transfer (or loan) fee paid or payable (including training compensation and solidarity contribution) even if payment has not been requested by the creditor;
 - e. Other direct costs of the player's registration paid or payable;
 - f. Any other compensation paid or payable in the scope of a transfer agreement;
 - g. Amounts settled (as defined in **Annex D** before 28 February and payment date(s));
 - h. Balance payable as at 28 February, including the due date(s) for each unpaid element;
 - i. Amounts overdue as at 28 February, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February), together with explanatory comment;
 - j. Amounts deferred as at 28 February (as defined in **Annex D**), including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded;
 - k. Amounts disputed as at 28 February (as defined in **Annex D**), including the case references and a brief description of the positions of all involved parties; and
 - l. Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as at 28 February.
- 58.06** The licence applicant must reconcile its liabilities as per the transfers table to its underlying accounting records.
- 58.07** The licence applicant must confirm that the transfers table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.
- 58.08** All transfer and loan activities into the licence applicant only must be listed.
- 58.09** Licence applicants must provide an independent auditor's report of factual findings as per the detail of **Annex F** (please refer to **Article 57.03** and **Article 65.04**).
- 58.10** The UEFA Club Licence must be refused if:
- a. The information in respect of payables to other football clubs as a result of transfer activities is not submitted to the IFA within the defined deadline;
 - b. The licence applicant submits information that does not meet the minimum disclosure requirements;
 - c. As at the 31 March preceding the licence season, the licence applicant has overdue payables to other football clubs arising as a result of contractual or legal obligations from transfer activities due to be paid by 28 February preceding the licence season.
- 58.11** Payables are considered as overdue if they are not paid according to the contractual or legal terms.

ARTICLE 59 NO OVERDUE PAYABLES IN RESPECT OF EMPLOYEES

- 59.01** The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in **Annex D**) in respect of its employees as a result of contractual or legal obligations due to be paid by the 28 February preceding the licence season.
- 59.02** Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligations, including wages, salaries, image rights payments, bonuses and other benefits, specifically:

- a. gross wages/salaries, i.e., gross of any income tax and employee social security charges;
- b. non-monetary benefits for current employment e.g., benefits-in-kind, access to private medical care, housing, cars and free or subsidised goods and services;
- c. signing-on and loyalty payments;
- d. sporting performance bonus costs and other bonus costs;
- e. post-employment benefits, including pension contributions and any lump sum payments on retirement, and any other post-employment benefits, e.g., life insurance and access to medical care;
- f. other long-term employee benefits, e.g., long-term paid absences, jubilee or other long-service benefits, profit sharing and bonuses, and deferred remuneration;
- g. termination benefits/ payments;
- h. fees, performance or other contractual bonuses;
- i. image rights payments directly or indirectly resulting from contractual agreements for the right to exploit the employees' image or reputation for promotional, media or endorsement work in relation to football and/or non-football activities;
- j. any employer social security charges;
- k. if not otherwise included in items set out above, any other forms of consideration such as cryptocurrencies, crypto-assets, fan tokens and nonfungible tokens; and
- l. all costs incurred in respect of a relevant person, by a third party relating to appearances, sponsorship, endorsement or merchandising work, unless the licensee can prove to the satisfaction of the CFCB that the arrangement is genuine, is at fair value, and has been negotiated and entered into independent of any relationship between the sponsor/third party and the licensee.

59.03 The term "employees" includes the following persons:

- a. All professional players according to the *FIFA Regulations on the Status and Transfer of Players*;
- b. All administrative, technical, medical and security staff performing any of the functions referred to in **Article 36 to Article 43**; and
- c. Service providers performing any of the functions referred to in **Article 36 to Article 43**.

59.04 If any of the "employees" is employed by, contracted to, a consultant of or otherwise provides services to an entity within the legal group structure or the reporting perimeter other than the licence applicant, these payables must be also included in the scope of **paragraph 59.01** above.

59.05 Amounts payable to persons who, for various reasons, are no longer employed or engaged by the licence applicant or an entity within the legal group structure of the licence applicant fall within the scope of this criterion and must be settled within the period stipulated in the contract or defined by law, regardless of how such payables are accounted for in the financial statements.

59.06 The licence applicant must prepare and submit to the licensor an employees table showing the following total balances in respect of the employees as at the 28 February preceding the licence season:

- a. Total balance payable;
- b. Total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February);
- c. Total amount deferred (as defined in **Annex D**); and
- d. Total amount disputed (as defined in **Annex D**).

59.07 The following information must be given, as a minimum, in respect of each overdue,

deferred or disputed amount as at 28 February, together with an explanatory comment:

- a. Name and position/function of the employee (irrespective of whether the person was employed or engaged during the year up to 28 February);
 - b. Start date and end date (if applicable);
 - c. Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
 - d. Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; and
 - e. Amounts disputed, including the case references and a brief description of the positions of all involved parties.
- 59.08** The licence applicant must reconcile its liabilities as per the employees table to its underlying accounting records.
- 59.09** The licence applicant must confirm that the employees table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.
- 59.10** Licence applicants must provide an independent auditor's report of factual findings as per the detail of **Annex F** (please refer to **Article 57.03** and **Article 65.04**).
- 59.11** The UEFA Club Licence must be refused if:
- a. The information in respect of payables to employees is not submitted to the IFA within the defined deadline;
 - b. The licence applicant submits information that does not meet the minimum disclosure requirements;
 - c. As at the 31 March preceding the licence season, the licence applicant has overdue payables in respect of its employees as a result of contractual or legal obligations due to be paid by 28 February preceding the licence season.
- 59.12** Payables are considered as overdue if they are not paid according to the contractual or legal terms.

ARTICLE 60 NO OVERDUE PAYABLES TO SOCIAL/TAX AUTHORITIES

- 60.01** The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in **Annex D**) to social/tax authorities (HMRC):
- a) as a result of contractual or legal obligations in respect of all employed individuals i.e., PAYE/ NIC due to be paid by the 28 February preceding the licence season;
 - b) as a result of contractual or legal obligations relating to VAT, Corporation Tax and any other category of tax or amount (including but not limited to pension fund payments, social security and similar payments) due to be paid by the 28 February preceding the licence season.
- 60.02** If amounts payable in relation to PAYE/ NIC, VAT Corporation Tax and any other category of tax or amount due to HMRC are overdue and have been deferred by mutual agreement, then written confirmation of such a deferment agreement **MUST** be provided relating to each category of tax owed. Such written deferment agreement(s) **MUST** be explicit in terms of total amounts owed and applicable deadlines/ schedule for payment(s) should also be included.
- 60.03** The licence applicant must submit to the licensor a social/tax table as at the 28 February preceding the licence season showing:

- a. total balance(s) payable to the social/tax authorities;
 - b. total amount(s) overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February);
 - c. total amount(s) deferred (as defined in **Annex D**);
 - d. total amount(s) disputed (as defined in **Annex D**); and
 - e. total amount(s) subject to a pending decision by the competent authority (as defined in **Annex D**).
- 60.04** The following information must be given, as a minimum, in respect of each overdue, deferred, disputed or pending amount as at 28 February, together with explanatory comment:
- a. Name of the creditor;
 - b. Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
 - c. Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded;
 - d. Amounts subject to a pending decision by the competent authority and a brief description of the licence applicant's request; and
 - e. Amounts disputed, including the case references and a brief description of the positions of all involved parties.
- 60.05** The licence applicant must reconcile its liabilities as per the social/tax table to its underlying accounting records.
- 60.06** The licence applicant must confirm that the social/tax table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.
- 60.07** Licence applicants must provide an independent auditor's report of factual findings as per the detail of **Annex F** (please refer to **Article 57.03** and **Article 65.04**).
- 60.08** The UEFA Club Licence must be refused if:
- a. The information in respect of payables to Social/ Tax authorities is not submitted to the IFA within the defined deadline;
 - b. The licence applicant submits information that does not meet the minimum disclosure requirements;
 - c. As at the 31 March preceding the licence season, the licence applicant has overdue payables in respect of Social/ Tax authorities as a result of contractual or legal obligations due to be paid by 28 February preceding the licence season.
- 60.09** Payables are considered as overdue if they are not paid according to the contractual or legal terms.

ARTICLE 61 NO OVERDUE PAYABLES IN RESPECT OF UEFA AND THE LICENSOR

- 61.01** The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in **Annex D**) in respect of UEFA, additional entities designated by UEFA or the licensor as a result of obligations due to be paid by the 28 February preceding the licence season.
- 61.02** Payables in respect of UEFA include, but are not limited to, financial contributions imposed by the CFCB.

- 61.03** By the deadline and in the form communicated by the licensor, the licence applicant must prepare and submit a declaration confirming total payables to UEFA, additional entities designated by UEFA and the licensor and the absence or existence of overdue payables.

PART 3 – FINAL PROVISIONS

ARTICLE 62 ANNEXES

62.01 All annexes to the present regulations form an integral part thereof.

ARTICLE 63 COMPLIANCE AUDITS

- 63.01** UEFA and/or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the licensor and of the licence applicant/licensee.
- 63.02** Compliance audits aim to ensure that the licensor and the licence applicant/licensee have fulfilled their obligations as defined in these regulations and that the licence was correctly awarded at the time of the licensor's final decision.
- 63.03** For the purpose of compliance audits, in the event of any discrepancy in the interpretation of the national club licensing regulations between a UEFA official language version and the official national language version, the UEFA official language version prevails.

ARTICLE 64 DISCIPLINARY PROCEDURES

- 64.01** The CFCB at all times bears in mind the overall objectives of these regulations, in particular to defeat any attempt to circumvent those objectives.
- 64.02** Any breach of these regulations may be dealt with by UEFA in accordance with these regulations and the *Procedural rules governing the UEFA Club Financial Control Body*.

ARTICLE 65 EXCEPTIONAL AND TRANSITIONAL ARRANGEMENTS

- 65.01** **Article 41**, and **Article 42** entered into force on 1 June 2023.
- 65.02** By exception to **Article 14**, paragraph **14.02**, paragraph **14.04** and paragraph **14.05**, enter into force on 1 June 2024.
- 65.03** **Article 57**, paragraph **57.02(c)**, paragraph **57.04** and paragraph **57.05**, entered into force on 1 June 2023.
- 65.04** By exception to **Article 57**, paragraph **57.03** enters into force on 1 June 2025.
- 65.05** Notwithstanding **Article 65.04** above, for licence applicants who participate in the groups stage of the 2024/25 UEFA Women's Champions League, paragraph **57.03** enters into force on 1 June 2024.
- 66.06** **Article 58.09**, **Article 59.10** and **Article 60.07** enter into force on 1 June 2025.
- 66.07** Notwithstanding **Article 66.06** above, for licence applicants who participate in the groups stage of the 2024-25 UEFA Women's Champions League, **Article 58.09**, **Article 59.10** and **Article 60.07** enter into force on 1 June 2024.

ANNEX A – EXCEPTIONS POLICY

A.1 Principles

- A.1.1 The UEFA administration or the CFCB may, in accordance with **Article 12**, grant exceptions on the following matters:
- Non-applicability of a minimum requirement concerning the decision-making bodies or process defined in **Article 8** due to national law or for any other reason;
 - Non-applicability of a minimum requirement concerning the core process defined in **Article 13** due to national law or for any other reason;
 - Non-applicability of a minimum assessment procedure defined in **Article 10** due to national law or for any other reason;
 - Non-applicability of the three-year rule defined in **Article 14**;
 - Non-applicability of a certain criterion defined in **Part 2, Chapter 3**: and the relevant annexes due to national law or for any other reason;
 - Extension of the introduction period for the implementation of a criterion or a category of criterion defined in **Part 2, Chapter 3**.
- A.1.2 Exceptions related to paragraphs a), b), c), e) and f) are granted to a UEFA member association and apply to all clubs that are registered with the UEFA member association and apply for a licence to enter UEFA club competitions.
- A.1.3 Exceptions related to item d) are granted to the individual club that applies for a licence.

A.2 Process

- A.2.1 The UEFA administration or the CFCB acts as the decision-making body on exception requests. UEFA decides on all exceptions related to **Annex A.1.1(a), (b), (c), (e) and (f)**, and the CFCB decides on exception requests related to **Annex A.1.1(d)**.
- A.2.2 An exception request must be in writing, clear and well founded.
- A.2.3 Exception requests related to **Annex A.1.1(a), (b), (c), (e) and (f)** must be submitted by the licensor by the deadline and in the form communicated by UEFA.
- A.2.4 Exception requests related to **Annex A.1.1(d)** must be submitted by the licensor on behalf of the licence applicant by the deadline and in the form communicated by UEFA. It is the responsibility of the licence applicant/licensee to ensure that the request is complete and accurate.
- A.2.5 The UEFA administration and the CFCB use the necessary discretion to grant exceptions within the limits of these regulations.
- A.2.6 The status and situation of football and of the licence applicant within the territory of the UEFA member association will be taken into account when considering an exception. This encompasses, for example:
- size of the territory, population, geography, economic background;
 - size of the UEFA member association (number of clubs, number of registered players and teams, size and quality of the administration of the association, etc.);
 - level of football (professional, semi-professional or amateur clubs);
 - status of football as a sport within the territory and its market potential (average attendance, TV market, sponsorship, revenue potential, etc.);
 - UEFA coefficient (association and its clubs) and FIFA ranking;
 - stadium ownership situation (club, city/community, etc.) within the association;
 - support (financial and other) from the national, regional and local authorities, including the national sports ministry;

- h. protection of creditors;
 - i. club's legal group structure and reporting perimeter;
 - j. club's identity.
- A.2.7 A decision related to **Annex A.1.1**(a), (b), (c), (e) and (f) will be communicated to the licensor in writing, stating the reasoning. The licensor must then communicate it to all licence applicants concerned.
- A.2.8 A decision related to **Annex A.1.1**(d) will be communicated to the licensor and the requesting club in writing, stating the reasoning.
- A.2.9 Appeals can be lodged against final decisions made by the UEFA administration or the CFCB in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the *UEFA Statutes*.

ANNEX B – EXTRAORDINARY APPLICATION OF THE CLUB LICENSING SYSTEM

B.1 Principles

- B.1.1 UEFA defines the necessary deadlines and the minimum criteria for the extraordinary application of the club licensing system as specified in **Article 17.01** and communicates them to the licensors at the latest by the 31 August of the year preceding the licence season.
- B.1.2 Licensors must notify UEFA of any extraordinary application requests in writing, stating the name of the club concerned, by the deadline communicated by UEFA.
- B.1.3 The licensor is responsible for submitting the criteria to the club concerned for its assessment of the extraordinary application request. They must also take immediate action with the club concerned to prepare for the extraordinary application procedure.
- B.1.4 The club concerned must provide the necessary documentary proof to the licensor that will assess the club against the fixed minimum standards and forward the following documentation in one of UEFA's official languages to UEFA by the deadline communicated by the latter:
- Written request for special permission to enter the UEFA Women's Champions League;
 - Recommendation by the licensor based on its assessment (including the dates and names of the persons having assessed the club);
 - All documentary evidence provided by the club and the licensor as requested by UEFA;
 - Any other documents requested by UEFA during the extraordinary application procedure.
- B.1.5 UEFA bases its decision on the documentation received and grants special permission to enter the UEFA Women's Champions League if all the criteria are fulfilled and if the club ultimately qualifies on sporting merit. The decision will be communicated to the licensor, which must forward it to the club concerned.
- B.1.6 If such a club is eliminated on sporting merit during the extraordinary application procedure, the licensor concerned has to notify UEFA immediately and the procedure is immediately terminated, without further decision. Such a terminated procedure cannot be restarted at a later stage.
- B.1.7 Appeals can be lodged against final decisions made by UEFA in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions of the *UEFA Statutes*.

ANNEX C – DISCLOSURE REQUIREMENTS FOR THE FINANCIAL STATEMENTS

C.1 Principles

- C.1.1 Notwithstanding the requirements of national accounting practice, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities, the financial criteria of these regulations require licence applicants/licensees to present a specific minimum level of financial information to the licensor as set out in **Article 57**.
- C.1.2 Each component of the financial statements must be identified clearly. The following information must be displayed prominently, and repeated where necessary within the financial statements, for a proper understanding of the information presented:
- The name (and legal form), domicile and business address of the reporting entity/entities and any change in that information since the previous annual accounting reference date;
 - Whether the financial information covers the individual licence applicant/licensee, a group of entities or some other combination of entities, and a description of the structure and composition of any such group or combination;
 - The annual accounting reference date and the period covered by the financial information (for both current and comparative information); and
 - The presentation currency.
- C.1.3 If the annual financial statements are not in compliance with the disclosure requirements set out in **Annex C**, then the licence applicant must also submit to the licensor:
- supplementary information to meet the disclosure requirements set out in **Annex C**;
 - an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the restated financial statements.

C.2 Balance sheet

- C.2.1 The minimum disclosure requirements for balance sheet items are stated below.

Assets

- Cash and cash equivalents
- Other current assets
- Tangible & Intangible assets
- Accounts receivable
- Other non-current assets
- Total assets (sum of items i to v)

Liabilities

- Bank and other loans
- Other accounts payable
- Other current liabilities
- Other non-current liabilities
- Total liabilities (sum of items vii to x)

Equity

- Total equity

C.3 Profit and loss account

C.3.1 The minimum disclosure requirements for the profit and loss account are stated below.

Revenue

- i. Gate receipts
- ii. Sponsorship and advertising
- iii. Broadcasting rights
- iv. Commercial activities
- v. UEFA solidarity and prize money
- vi. Subsidies, donations, contributions and other grants
- vii. Other operating income
- viii. Total revenue (sum of items i to vii)

Expenses

- ix. Employee benefit expenses
- x. Other operating expenses
- xi. Total operating expenses (excluding player registrations) (sum of items ix to x)
- xii. Net result from player transfers
- xiii. Net non-operating income /(expense) - other
- xiv. Tax income/ (expense)
- xv. Dividends paid / minority interests
- xvi. Total expenses (sum of items xi to xv)

C.4 Cash flow statement

C.4.1 The cash flow statement must report cash flows for the financial period, classified separately as stated below:

Cash flow from operating activities

Operating activities are the principal revenue-producing activities of the reporting entity and other activities that are not investing or financing activities. Therefore, they generally result from the transactions and other events that enter into the determination of net result. The minimum disclosure requirements are stated below:

- i. Net cash inflow/outflow from operating activities

Cash flows from investing activities

Investing activities are the acquisition and disposal of long-term assets (including player registrations) and other investments not included in cash equivalents. The minimum disclosure requirements are stated below:

- i. Net cash inflow/outflows from investing activities

Cash flows from financing activities

Financing activities are activities that result in changes in the size and composition of the contributed equity share capital and borrowings of the reporting entity. The minimum disclosure requirements are stated below:

- i. Net cash inflow/outflows from financing activities

Other cash flows

Cash flows from interest and dividends received and paid must each be disclosed separately. Each must be disclosed in a consistent manner from period to period as either operating, investing or financing activities.



Cash flows arising from taxes on income must be disclosed separately and classified as cash flows from operating activities unless they can be appropriately and specifically identified as financing or investing activities.

- C.4.2 The components of cash and cash equivalents must be disclosed and a reconciliation of the amounts in the cash flow statement presented, with the equivalent items reported in the balance sheet.

ANNEX D – NOTION OF OVERDUE PAYABLES

D.1 Principles

- D.1.1 Payables are considered as overdue if they are not paid according to the contractual or legal terms.
- D.1.2 Payables are not considered as overdue, within the meaning of these regulations, if the licence applicant/licensee (i.e., debtor) is able to prove by the applicable deadline, i.e., 31 March in respect of **Article 58, Article 59, Article 60 and Article 61** that:
- a. the relevant amount has been settled, i.e., either paid in full or offset against the creditor's obligations towards the debtor; or
 - b. the deadline for payment of the relevant amount has been deferred (referred to as "amounts deferred" in these regulations), i.e., an agreement has been concluded in writing with the creditor to extend the deadline for payment (a creditor not requesting payment of an amount does not constitute an extension of the deadline); or
 - c. the relevant amount is subject to a legal claim or open proceedings (referred to as "amounts disputed" in these regulations), meaning:
 - i. the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payable, knowing that if the decision-making bodies (licensor or CFCB) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in these regulations (i.e. in order to buy time), the amount will still be considered as an overdue payable; or
 - ii. the debtor has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the relevant decision-making bodies (licensor or CFCB) that it has established reasons for contesting the claim or proceedings which have been opened, knowing that if the decision-making bodies (licensor or CFCB) consider the reasons for contesting the claim or proceedings as manifestly unfounded the amount will still be considered as an overdue payable; or
 - d. the settlement of the relevant amount is pending (referred to as "amounts pending" in these regulations), meaning:
 - i. the debtor has requested a competent authority, in writing and in accordance with the applicable law, to extend the deadline for payment of payables to social/tax authorities (as defined by **Article 60**) and the competent authority has confirmed in writing that this request has been deemed admissible and still pending by 31 March (in respect of **Article 60**); or
 - ii. the debtor is able to demonstrate to the comfortable satisfaction of the relevant decision-making bodies (licensor or CFCB) that it has taken all reasonable measures to identify and pay the creditor(s) in respect of training compensation and solidarity contributions (as defined in the *FIFA Regulations on the Status and Transfer of Players*).

ANNEX E – LICENSOR'S ASSESSMENT PROCEDURES

E.1 Principles

- E.1.1 The licensor defines the assessment procedures, ensuring equal treatment of all clubs applying for a licence. It assesses the documentation submitted by the clubs, considers whether it is appropriate and determines to its comfortable satisfaction whether each criterion has been met and what further information, if any, is needed for each licence to be granted.
- E.1.2 The assessment processes to check compliance with the defined provisions set out in **Article 10** comprise specific assessment steps that must be followed by the licensor as set out below.

E.2 Assessment of the auditor's report on the financial statements

- E.2.1 In respect of the annual financial statements, the licensor must perform the following minimum assessment procedures:
- Assess whether the reporting perimeter is appropriate for club licensing purposes;
 - Assess the information submitted to form a basis for the licensing decision;
 - Read and consider the annual financial statements and the auditor's report thereon;
 - Address the consequences of any modifications to the auditor's report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to **Annex E.2.2** below.
- E.2.2 Having assessed the reporting perimeter and read the auditor's report on the annual financial statements, the licensor must assess these according to the items below:
- If the reporting perimeter does not meet the requirements of **Article 56**, the licence must be refused;
 - If the auditor's report has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the licence;
 - If the auditor's report has a disclaimer of opinion or an adverse opinion, the licence must be refused, unless a subsequent audit opinion without disclaimer of opinion or adverse opinion is provided (in relation to another set of financial statements for the same financial year that meet the minimum requirements) and the licensor is satisfied with the subsequent audit opinion;
 - If the auditor's report has, in respect of going concern, an emphasis of matter, a key audit matter or a qualified 'except for' opinion, the licence must be refused, unless either:
 - a subsequent audit opinion without going concern, an emphasis of matter, a key audit matters or qualification is provided, in relation to the same financial year; or
 - additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the licence season has been provided to, and assessed by, the licensor to its satisfaction.
 - If the auditor's report has, in respect of a matter other than going concern, an emphasis of matter, a key audit matter or a qualified 'except for' opinion, then the licensor must consider the implications of the modification for club licensing purposes. The licence may be refused unless additional documentary evidence is provided and assessed to the satisfaction of the licensor. The additional evidence that may be requested by the licensor will be dependent on the reason for the modification to the audit report;
 - If the auditor's report makes a reference to any situation defined in **Article 54** the licence must be refused.
- E.2.3 If the licence applicant provides supplementary information and/or restated financial statements, the licensor must additionally assess the auditor's report on the agreed-upon procedures in respect of the supplementary information and/or restated financial

statements. The licence may be refused if the auditor's report is not to the satisfaction of the licensor and/or includes reference to errors and/or exceptions found.

E.3 Assessment of licensing documentation for no overdue payables

- E.3.1 In respect of the "no overdue payables" criteria to football clubs, employees, and social/tax authorities, the licensor may decide:
- a. to assess itself the information submitted by the licence applicant, in which case it must perform the assessment as set out in **Annex E.3.2**; or
 - b. to have independent auditors carry out the assessment procedures in accordance with ISRS 4400, in which case the licensor must assess the information submitted by the licence applicant (in particular the payables tables and corresponding supporting documents) and review the auditor's report. The licensor may carry out any additional assessment it believes necessary, including by extending the sample or requesting additional documentary evidence from the licence applicant.
- E.3.2 Notwithstanding whether the assessment is carried out by the licensor or an independent auditor in respect of the "no overdue payables" criteria to football clubs, employees and social/tax authorities, the following minimum procedures must be performed and described in the licensor's or auditor's report:
- a. Obtain the payables tables as at 31 March submitted by the licence applicant in respect of obligations due to be paid by 28 February (i.e. the transfers table, the employee table, the social/tax table and corresponding supporting documents);
 - b. Perform the necessary steps (including determination of the sample size) to assess the completeness and accuracy of the reported balances and issue a conclusion with regard to each of the procedures performed;
 - c. Check the completeness of any overdue balance reported by the licence applicant as at 28 February;
 - d. Check the settlement of any overdue payables between 28 February and 31 March; and
 - e. Identify any overdue balance as at 31 March.
- E.3.3 In respect of the "no overdue payables" criterion in respect of UEFA and the licensor, the licensor must perform, as a minimum, the following assessment procedures:
- a. Review any information received from UEFA with regard to pending overdue amounts owed by the licensor's affiliated clubs and check the settlement of any overdue balance between 28 February and 31 March; and
 - b. Carry out any additional assessment and request any additional documentary evidence from the licence applicant it believes necessary.

E.4 Assessment of the written representation prior to the licensing decision

- E.4.1 In respect of the written representation, the licensor must read and consider the impact of any significant change that has occurred in relation to the club licensing criteria.
- E.4.2 The licensor must also read and consider the information in respect of any event or condition of major economic importance, in combination with the financial statements, future financial information and any additional documentary evidence provided by the licence applicant. The licensor may decide to have this assessment carried out by an auditor.
- E.4.3 The licensor must assess the club's ability to continue as a going concern until at least the end of the licence season. The licence must be refused if, based on the financial information that the licensor has assessed, in the licensor's judgement, the licence applicant may not be able to continue as a going concern until at least the end of the licence season.

- E.4.4 If the licence applicant (or the registered member which has a contractual relationship with the licence applicant within the meaning of **Article 14**) or any parent company of the licence applicant included in the reporting perimeter is/was seeking protection or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season or is receiving protection at the time of the assessment then the licence must be refused. For the avoidance of doubt the licence must also be refused even if the concerned entity is no longer receiving protection from its creditors at the moment the licensing decision is taken.

ANNEX F – PAYABLES REPORTING: ILLUSTRATIVE FORM OF AGREED-UPON PROCEDURES

As described in sections **Article 58**, **Article 59** and **Article 60**, the licence applicant must prove that as at 31 March preceding the licence season it has no overdue payables to football clubs, its employees or social/tax authorities in respect of obligations due to be paid by 28 February.

The licensor requires the licence applicant's independent auditors to carry out some of the assessment procedures in relation to payables to football clubs, its employees and/ the tax authorities and submit this evidence to the Irish Football Association.

The licence applicant shall prepare a transfers table as per **Article 58**, an employee's table as per **Article 59** and a social/tax table as per **Article 60**. The tables shall be submitted to the licensor. The auditor is required to perform agreed-upon procedures and the auditor must obtain these tables and supporting evidence.

International Standard on Related Services (ISRS) 4400 'Engagements to Perform Agreed-upon Procedures' provides further guidance on the auditor's professional responsibilities when an engagement to perform agreed-upon procedures is undertaken and, on the form, and content of the report that the auditor issues in connection with such an engagement.

Some guidance is provided in this Annexe about agreed-upon procedures work and an illustrative factual findings report is also provided, which must be submitted by the licence applicant's auditors to the licensor by the submission deadline. The objective of agreed-upon procedures work, the types of procedures and the illustrative contents of a report of factual findings for an agreed-upon procedures engagement of this nature is described overleaf.

ILLUSTRATIVE REPORT OF FACTUAL FINDINGS TO [LICENCE APPLICANT NAME] (“LICENCE APPLICANT”)

[Note: procedures in respect of each of payables to football clubs in respect of transfer and loan activities (as defined in **Article 58**), payables towards employees (as defined in **Article 59**) and payables toward tax authorities (as defined in **Article 60**) are separately illustrated in this illustrative report.]

Further to the requirements of the club licensing manual of the Irish Football Association (IFA) we have been engaged by the licence applicant, under the terms of our engagement letter dated [date], to perform certain procedures in relation to the attached list of employees, amounts payable to tax authorities and payables due to football clubs in respect of obligations due to be paid by 28 February 20XX.

The amounts payable to football clubs, list of employees and amounts payable to tax authorities is the responsibility of, and has been approved by, the directors of the licence applicant.

Our report has been prepared in accordance with ISRS 4400 and is solely for the licence applicant in connection with its application for a Club Licence. It has been released to the licence applicant and for information purposes only to the IFA on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save for the licence applicant and the IFA’s own internal purposes, as defined in **Article 6.03**), without our prior written consent.

Our report was designed to meet the agreed requirements of the licence applicant. Our report should not therefore be regarded as suitable to be used or relied on by any party other than the licence applicant. Any party other than the licence applicant which obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at their own risk. To the fullest extent permitted by law, we do not accept or assume responsibility or liability in respect of our report to anyone other than the licence applicant.

Scope of work [in respect of payables due to football clubs as defined in Article 58]

Our work consisted of the following procedures:

- a. Obtaining a list of all transfer and loan activity (transfers table) into the licence applicant up to 28 February.
- b. Reconciling the total balance at 31 December in the transfers table to the ‘Accounts payable relating to player transfers’ amount in the latest annual or interim financial statements at 31 December.
- c. Obtaining an excerpt from the applicant’s accounting system with the detailed breakdown of the payables to other football clubs at 31 December and at 28 February and reconciling the total balances to the total payables at 31 December and at 28 February accordingly disclosed by the applicant in the transfers table.
- d. Obtaining representations from the directors of the licence applicant that either:
 - i. the balance due as at 31 March that refers to payables to football clubs due to be paid by 28 February has been settled, i.e. either paid in full or offset against the creditor’s obligations towards the debtor by 31 March; [or*]

Where there is an amount due as at 31 March that refers to transfer and loan activities due to be paid by 28 February;

- ii. an agreement for payment of the relevant amount has been concluded in writing with the creditor to extend the deadline for payment beyond the applicable deadline (note: a creditor not requesting payment of an amount does not constitute an extension of the deadline); [or*]
- iii. the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international

- football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or*]
- iv. the debtor has contested to the competent authority a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the decision-making bodies that it has established reasons for contesting the claim or proceedings which have been opened.
 - e. Examination of the bank statements, transfer and loan agreements in support of the representations under d.(i) above. (Please provide copies of the relevant bank statements).
 - f. Examination of documents, including invoices, agreements with the creditors and/or correspondence with the competent body, in of the support representations under d.(ii), d.(iii) [and/or*] d.(iv) above. (Please provide copies of the relevant documents)

Conclusion [in respect of payables regarding transfer and loan activities]

Based solely on the work described above, in our opinion:

[either*]

All recorded payables due regarding transfer and loan activities that refer to payables to football clubs due to be paid by 28 February 20XX have according to the accounting records of the licence applicant since that date been paid in full by 31 March 20YY.

[or*]

All the recorded payables due regarding transfer and loan activities as at 31 March activities that refer to payables to football clubs due to be paid by 28 February 20XX are in the course of payment under an agreement in writing with the creditor (a copy of the agreement letter is attached) [and/or*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached) [and/or*] can demonstrate that it has established reasons for contesting the claim or proceedings which have been opened.

[Detail any exceptions]

Scope of work [in respect of payables towards employees as defined in Article 59]

Our work consisted of the following procedures:

- a. Obtaining the employees table prepared by management.
- b. Reconciling the total balance at 31 December in the employees table to the 'Accounts payable to employees' amount in the latest annual or interim financial statements at 31 December.
- c. Obtaining an excerpt from the applicant's accounting system with the detailed breakdown of the payables in respect of employees at 31 December and at 28 February and reconciling the total balances to the total payables at 31 December and at 28 February accordingly disclosed by the applicant in the employees table.
- d. Obtaining and inspecting a randomly selected sample of at least 8 employee confirmation letters and comparing the information to that contained in the employees table. (Please provide a list of the employees selected)
- e. Obtaining representations from the directors of the licence applicant that either:
 - i. the balance due as at 31 March 20YY for each employee that refers to payables in respect of contractual and legal obligations due to be paid by 28 February 20XX has been fully paid by 31 March 20YY; [or*]

Where there is an amount due as at 31 March that refers to payables in respect of contractual and legal obligations towards its employees due to be paid by 28 February 20XX preceding the licence season:

- ii. an agreement for payment of the relevant amount has been concluded in writing with the creditor to extend the deadline for payment beyond the applicable deadline (note: a creditor not requesting payment of an amount does not constitute an extension of the deadline); [or*]
 - iii. the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or*]
 - iv. the debtor has contested to the competent authority a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the decision-making bodies that it has established reasons for contesting the claim or proceedings which have been opened.
- f. Examination of the bank statements and payroll records in support of the representations under d.(i) above. (Please provide a copy of the relevant bank statements and the relevant payroll records)
- g. Examination of documents, including agreements with the relevant employee(s) and/or correspondence with the competent body, in support of the representations under d.(ii), d.(iii) [and/or*] d.(iv) above. (Please provide a copy of all deferred payment agreements and copies of correspondence relating to any dispute)

Conclusion [in respect of payables towards employees]

Based solely on the work described above, in our opinion:

[either*]

All the recorded payables towards its employees due as at 31 March 20YY that refer to payables in respect of contractual and legal obligations towards its employees due to be paid by 28 February 20XX have according to the accounting records of the licence applicant since that date been paid in full by 31 March 20YY.

[or*]

All the recorded payables towards employees due as at 31 March 20YY that refer to payables in respect of contractual and legal obligations towards its employees due to be paid by 28 February 20XX are in the course of payment under an agreement in writing with the employee concerned (a copy of the agreement letter is attached) [and/or*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached) [and/or*] can demonstrate that it has established reasons for contesting the claim or proceedings which have been opened.

[Detail any exceptions]

Scope of work [in respect of payables towards tax authorities as defined in Article 60]

Our work consisted of the following procedures:

- a. Agreeing the recorded balance of all outstanding taxes due to be paid as at 28 February 20XX to the books and records of the licence applicant. (Please provide the appropriate records)

- b. Reconciling the total balance at 31 December in the employees table to the 'Accounts payable to social/tax authorities' amount in the latest annual or interim financial statements at 31 December.
- c. Obtaining an excerpt from the applicant's accounting system with the detailed breakdown of the payables to social/tax authorities at 31 December and at 28 February and reconciling the total balances to the total payables at 31 December and at 28 February accordingly disclosed by the applicant in the social/tax table.
- d. Obtaining representations from the directors of the licence applicant that either:
 - i. the balance due as at 31 March 20YY that refers to payables towards tax authorities due to be paid by 28 February 20XX has been fully paid by 31 March 20YY; [or*]

Where there is an amount due as at 31 March that refers to payables in respect of contractual and legal obligations due to be paid by 28 February preceding the licence season:

- ii. an agreement for payment of the relevant amount has been concluded in writing with the creditor (HMRC) to extend the deadline for payment beyond the applicable deadline (note: a creditor not requesting payment of an amount does not constitute an extension of the deadline); [or*]
 - iii. the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or*]
 - iv. the debtor has contested to the competent authority a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the decision-making bodies that it has established reasons for contesting the claim or proceedings which have been opened.
 - v. The debtor has requested the competent authority (HMRC), in writing and in accordance with the applicable law, to extend the deadline for payment of payables to social/tax authorities (as defined in **Article 60** and the competent authority has confirmed in writing that this request has been deemed admissible and still pending by 31 March.
- e. Examination of the bank statements, in support of the representations under d.(i) above. (Please provide copies of the relevant bank statements)
 - f. Examination of documents, including agreements with the taxation authorities in respect of all amounts due and/or correspondence with the competent body, in of the support representations under d.(ii), d.(iii), d.(iv) [and/or*] d.(v) above. (Please provide copies of the relevant documents)

Conclusion [in respect of payables towards tax authorities]

Based solely on the work described above, in our opinion:

[either*]

All recorded taxes due as at 31 March 20YY that refer to payables towards tax authorities due to be paid by 28 February 20XX have according to the accounting records of the licence applicant since that date been paid in full by 31 March 20YY.

[or*]

All the recorded taxes outstanding and due as at 31 March 20YY that refer to payables towards tax authorities due to be paid by 28 February 20XX are in the course of payment under an agreement in writing with the appropriate authorities (a copy of the agreement letter is attached) [and/or*] are in the course of a dispute that has been submitted to a competent

authority (a copy of correspondence with the competent authority is attached) [and/or*] can demonstrate that it has established reasons for contesting the claim or proceedings which have been opened [and/or*] can demonstrate that a decision by the competent body to extend the deadline for payments to social/tax authorities (HMRC) is pending as set out in **Annex D** of the current UEFA Club Licensing Regulations for the UEFA Women's Champions League.

[Detail any exceptions]

Our work was restricted to the procedures set out above and was not directed to the discovery of errors or misstatements which we consider to be immaterial. The procedures we performed did not constitute an audit or a review of any kind. Had we performed additional procedures, or had we performed an audit or review of the payables due that refer to transfer and loan activities, payables due towards employees and/or social/tax authorities other matters might have come to our attention that would have been reported to you. This report relates only to the payables due regarding transfer and loan activities, employees and social/tax authorities and does not extend to any financial statements of the licence applicant, taken as a whole.

We do not accept any responsibility for any reports previously given on any financial information used in the preparation of this report (including any audit reports on the financial statements or tax advice provided) beyond that owed to those to whom those reports were addressed by us at the date of their issue. This provision shall also apply to any reports (including audit reports and tax advice) issued in future.

(Signature)

Auditor

[Date of report]

*delete as appropriate

ANNEX G - DEFINITION OF TERMS

For the purpose of these regulations, the following definitions apply:

Administration procedures

A voluntary or mandatory process that may be used as an alternative to the liquidation of an entity, often known as going into administration. The day-to-day management of the activities of an entity in administration may be operated by the administrator on behalf of the creditors.

Agent/intermediary

A natural or legal person who, for a fee or free of charge, represents players and/or clubs in negotiations with a view to concluding an employment contract or represents clubs in negotiations with a view to concluding a transfer agreement.

Agreed-upon procedures

Procedures that have been agreed to by the auditor and the engaging party and, if relevant, other parties.

Annual accounting reference date

The date on which the reporting period for the annual financial statements ends.

Associate

An entity, including an unincorporated entity such as a partnership, which neither is a subsidiary nor has an interest in a joint venture and over which the investor has significant influence.

Auditor

An independent audit firm acting in compliance with the International Code of Ethics for Professional Accountants (including International Independence Standards).

CFCB

UEFA Club Financial Control Body

Club licensing criteria

Requirements, divided into six categories (sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial), to be fulfilled by a licence applicant for it to be granted a licence.

UEFA Club Licensing Quality Standard

Document that defines the minimum requirements with which licensors must comply to operate the club licensing system.

Control

The power to conduct the activities of an entity and to direct its financial, operating or sporting policies which affect returns, by means of share ownership, voting power, constitutional documents (statutes), agreement, or otherwise. Examples of control include a party:

- a. holding a majority of the shareholders' or members' voting rights;
- b. having the right to appoint or remove a majority of the members charged with the governance of an entity (e.g. any administrative, management or supervisory bodies of an entity);
- c. being a minority shareholder or a member of the entity and alone, pursuant to an agreement entered into with other shareholders or members of the entity or by any other means, being able to exercise control (including as defined under (a) or (b)).

Costs of a player's registration

Amounts paid or payable directly attributable to a player's registration, comprising:

- a. fixed transfer compensation;
- b. realised conditional transfer compensation for amounts which have become payable during the period;

- c. any other directly attributable amounts paid and/or payable to another party such as another football club, agent/intermediary, or national football association/league.

Directly attributable

Directly attributable means, in relation to a particular activity, that:

- a. the expense would have been avoided if that particular activity had not been undertaken; and
- b. the expense is separately identifiable without apportionment.

Dividends

Distributions paid to holders of equity instruments.

Event or condition of major economic importance

An event or condition that is considered material to the financial statements of the reporting entity/entities and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity/entities if it occurred during the preceding reporting period.

Government

Any form of government, including government agencies, government departments, government entities and similar bodies, whether local or national.

Group

A parent and all its subsidiaries. A parent is an entity that has one or more subsidiaries. A subsidiary is an entity, including an unincorporated entity such as a partnership, that is controlled by another entity (known as the parent).

International Financial Reporting Standards (IFRS)

Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise:

- a. International Financial Reporting Standards;
- b. International Accounting Standards; and
- c. Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).

ISRS 4400

International Standard on Related Services 4400 (Revised), Agreed-Upon Procedures Engagements.

Key management personnel

Persons having authority over and responsibility for planning, directing and controlling the activities of an entity, directly or indirectly, including but not limited to any director (executive or otherwise) of the entity.

Licence

Certificate granted by the licensor confirming fulfilment of all minimum criteria by the licence applicant as part of the admission procedure for entering the UEFA Women's Champions League.

Licence season

UEFA season for which a licence applicant has applied for/been granted a licence. It starts the day following the deadline for submission of the list of licensing decisions by the licensor to UEFA and lasts until the same deadline the following year.

Licensee

Licence applicant that has been granted a licence by its licensor.

Licensor

UEFA member association that operates the club licensing system and grants licences.

List of licensing decisions

List submitted by the licensor to UEFA containing, among other things, information about the licence applicants that have undergone the licensing process and been granted or refused a licence by the national decision-making bodies in the format established and communicated by UEFA.

Material/Materiality

Omissions or misstatements of items or information are material if they could individually or collectively influence the decisions of users taken on the basis of the information submitted by the club. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size or nature of the item or information, or a combination of both, could be the determining factor.

Minimum criteria

Criteria to be fulfilled by a licence applicant in order to be granted a licence.

National accounting practice

The accounting and reporting practices and disclosures required of entities in a particular country.

Parties involved

Any person or entity involved in the UEFA club licensing system, including the UEFA administration, the CFCB, the licensor, the licence applicant/licensee and any individual involved on their behalf.

Party

A natural or legal person, a legal entity or a government.

Player registration(s)

Player registration(s) has the meaning set out in the *FIFA Regulations on the Status and Transfer of Players*.

Reporting entity/entities

A registered member or football company or group of entities or some other combination of entities which is included in the reporting perimeter and which must provide the licensor with information for club licensing purpose.

Reporting period

A financial reporting period ending on the reporting's entity annual accounting reference date.

Significant change:

An event that is considered material to the documentation previously submitted to the licensor and that would require a different presentation if it occurred prior to submission of the documentation.

Significant influence

The power to participate in the financial, operating or sporting policies of an entity, but not in control or joint control of that entity, by means of share ownership, voting power, constitutional documents (statutes), agreement, or otherwise. Examples of significant influence include a party:

- a. holding, directly or indirectly, between 20% and 50% of the shareholders' or members' voting rights;
- b. having the ability to influence the appointment or removal of a majority of the members charged with the governance of an entity (e.g. any administrative, management or supervisory bodies of an entity);
- c. being a minority shareholder or a member of the entity and alone, pursuant to an agreement entered into with other shareholders or members of the entity or by any other means, being able to exercise any significant influence (including as defined under a) and b);
- d. providing in one reporting period either alone or in aggregate with parties under the same ultimate controlling party or government (excluding UEFA, a UEFA member association and

an affiliated league) an amount equivalent to at least 30% of the entity's total revenue for the same period.

Stadium

The venue for a competition match including, but not limited to, all surrounding properties and facilities (for example offices, hospitality areas, press centre and accreditation centre).

Supplementary information

Financial information to be submitted to the licensor in addition to the financial statements if the minimum requirements for disclosure and accounting are not met. Supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements.

Training facilities

The venue(s) at which a club's registered players undertake football training or youth development activities on a regular basis.

Ultimate controlling party

A natural or legal person who/which has, directly or indirectly, ultimate control of an entity.



National Football Stadium at Windsor Park
Donegall Avenue, Belfast
BT12 6LU

Telephone: 028 9066 9458 | Email: info@irishfa.com | Web: www.irishfa.com