



IRISH FOOTBALL ASSOCIATION



- Club Licensing Manual and Financial Fair Play Regulations
- Based on UEFA Club Licensing and Financial Fair Play Regulations Edition 2010

For Award of Licences for Season 2012/13

Version 1.4



TIMETABLE AND DEADLINES FOR CORE PROCESS

BY

18 October 2011

Document Packs (including manual, application form and templates/annexes etc) issued to clubs.

30 November 2011

Initial Compliance & Stadium Infrastructure Inspection Visits.

31 January 2012

Submission deadline for Sporting, Personnel and Legal Documents.

1 February - 28 February 2012

Review Period for Sporting, Personnel and Legal Documents.

23 March 2012

Submission deadline for Safety/Infrastructure and Financial Documents.

24 March - 13 April 2012

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23 April 2012

Submission of Management Representation letter
Preparation of First Instance Report

30 April 2012

FIB Decision

17 May 2012

AB Decision

31 May 2011

Notification of decisions to IFA Executive Board and UEFA.

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1. INTRODUCTION

This Club Licensing Manual incorporates the Domestic licensing requirements with the UEFA minimum requirements. Guidelines on criteria requirements and how to fulfil them can be found in the Manual's Annexes. This Manual was approved by the IFA Executive Board and reviewed by the UEFA administration in October 2011 and confirms that the applicable provisions of the UEFA regulations, for the purpose of entering the UEFA Club competitions, are integrated into this manual. Any licence issued is based on the minimum criteria set in the UEFA regulations and applies to, and for, clubs wishing to attain a UEFA Club Licence for participation in season 2012/2013.

It is important to note that the UEFA Club Licensing Scheme and the Domestic Club Licensing Scheme are applied and evaluated concurrently.

This Club Licensing Manual is divided into three main sections.

The first addresses and details the roles of the *licensor*, the *licence applicant* and the licensing bodies; it also explains the *core process* that is applied.

The second section categorises the *criteria* that clubs have to fulfil in five chapters. They are as follows: sporting criteria, infrastructure criteria, personnel and administrative criteria, legal criteria and financial criteria. Each criterion is graded according to its level of importance ("A", "B" or "C").

The third section sets out the monitoring requirements that all licensees who qualify for a UEFA club competition must comply with, as defined in the UEFA Financial Fair Play Regulations.

Clubs are advised to read through the objectives and benefits of each criterion as several criteria requirements are specific to the development of football in Northern Ireland but also includes some "musts" that UEFA have laid down in an effort to standardise the quality of football in Europe.

1.1 SCOPE OF APPLICATION

These regulations apply whenever expressly referred to by specific regulations governing a club competition to be played under the auspices of UEFA (hereinafter: UEFA club competitions).

These regulations govern the rights, duties and responsibilities of all parties involved in the UEFA club licensing system and define in particular:

- a) the minimum requirements to be fulfilled by a UEFA member association in order to act as a licensor for its clubs, as well as the minimum procedures to be followed by the licensor in the assessment of the licensing criteria.
- b) the licence applicant and the licence to enter the UEFA club competitions.
- c) the minimum sporting, infrastructure, personnel and administrative, legal and financial criteria to be fulfilled by a club in order to be granted a licence by a UEFA member association to enter the UEFA club competitions.

These regulations further govern the rights, duties and responsibilities of all parties involved in the UEFA club monitoring process to achieve UEFA's financial fair play objectives, and define in particular:

- a) the role and tasks of the Club Financial Control Panel, the minimum procedures to be followed by the licensors in the assessment of the club monitoring

requirements, and the responsibilities of the licensee during the UEFA club competitions.

- b) the monitoring requirements to be fulfilled by licensees that qualify for the UEFA club competitions.

1.2 OBJECTIVES FOR THE UEFA CLUB LICENSING SYSTEM

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 care of young players in every club;
- b) to ensure that a club has an adequate level of management and organisation;
- c) to adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities;
- d) to protect the integrity and smooth running of the UEFA club competitions';
- e) to allow the development of benchmarking for clubs in financial, sporting, legal, personnel, administrative and infrastructure-related criteria throughout Europe;
- f) To implement the UEFA 10 Point Plan - Anti Racism / Anti – Sectarian Policy as an integral part football development in Europe;

Furthermore, they aim to achieve financial fair play in UEFA club competitions and in particular:

- a) to improve the economic and financial capability of the clubs, increasing their transparency and credibility;
- b) to place the necessary importance on the protection of creditors by ensuring that clubs settle their liabilities with players, social/tax authorities and other clubs punctually;
- c) to introduce more discipline and rationality in club football finances;
- d) to encourage clubs to operate on the basis of their own revenues;
- e) to encourage responsible spending for the long-term benefit of football;
- f) to protect the long-term viability and sustainability of European club football.

1.3 LEGAL BASIS

The Licensor has jurisdiction to govern the Licensing system by virtue of Article 2(2) of the IFA Articles of Association

2. PROCEDURE

2.1 CRITERIA GRADUATION

2.1.1 PRINCIPLE

- 2.1.1.1 The criteria described in this Club Licensing Manual are graded according to criteria importance.
- 2.1.1.2 The different grades have been defined as follows:
- a) **“A”- criteria – “ESSENTIAL”**: If the licence applicant does not fulfil any A-criteria, then it cannot be granted with a *licence* to enter UEFA club competitions.
 - b) **“B” – criteria – “MUST”**: If the licence applicant does not fulfil any B-criteria then it is sanctioned as specified by the licensor IFA but can still receive a licence to enter the UEFA club competitions.
 - c) **“C”- criteria – “BEST PRACTICE”**: C-criteria are best practice recommendations. Non-fulfilment of a C-criterion does not lead to any sanction or to the refusal of a licence. Certain C-criteria *may* become “A” or “B” criteria at a later stage.
- 2.1.1.3 The IFA is free to increase the minimum requirements or to upgrade the criteria in agreement with UEFA (See chapters 6-10) for the purposes of entering UEFA Club Competitions.
- 2.1.1.4 Sanctions for the non-fulfilment of criteria shall be determined by the Club Licensing Committee and communicated as appropriate. These sanctions may include but not be limited to a caution, a fine, the obligation to submit evidence or fulfil certain conditions by a certain deadline, etc.
- 2.1.1.5 The Club Licensing Committee reserves the right to refer any possible breach of IFA Articles, Competition Rules or Regulations to the appropriate body of the IFA for consideration. Confidentiality in this respect is governed by 3.2.1.3

2.1.2 APPLICATION OF THE SCHEME TO LICENCE APPLICANTS

- 2.1.2.1 This UEFA Club Licensing system is implemented only for the top division clubs in Northern Ireland that play in the IFAP and which could subsequently see them qualifying to play in UEFA Club competitions on sporting merit or through the UEFA fair play ranking for the upcoming season.
- 2.1.2.2 This Club Licensing system applies only for those clubs who wish to participate in UEFA Competitions.

2.2 COMPLIANCE AUDITS BY UEFA

2.2.1 PRINCIPLE

- 2.2.1.1 UEFA and/or its nominated bodies/agencies reserve the right at any time to conduct compliance audits at the licensors and, in the presence of the latter, at the applicant club.
- 2.2.1.2 Compliance audits aim at ensuring that the licensors as well as the licence applicants have fulfilled their obligations and that the licence was correctly awarded at the time of the final and binding decision of the licensor. Non-observance of the minimum

mandatory requirements may result in sanctions defined by UEFA Control and Disciplinary Body according to the nature and the gravity of the violation.

- 2.2.1.3 Compliance checks will apply to all requirements of this manual, including, but not limited to, any and all documentary evidence or facts presented, any nominations of teams, resources or personnel, any safety inspection reports, any financial or legal submissions made or any findings as a result of a site/stadium inspection.

3. LICENSOR

3.1 INTRODUCTION

This chapter defines the licensor and the decision-making bodies.

3.2 LICENSOR DEFINITION

3.2.1 WHO IS THE LICENSOR?

- 3.2.1.1 The Irish Football Association (IFA) is the licensor.
- 3.2.1.2 The IFA governs the licensing system, appoints the appropriate licensing bodies and controls the necessary processes and requirements.
- 3.2.1.3 The IFA guarantees the licensee full confidentiality with regard to all non-public information given by the licence applicant during the licensing process. Notwithstanding this principle, the IFA is permitted to communicate and disclose information submitted by a licence applicant to all relevant statutory bodies, panels or commissions of the IFA as it deems appropriate. A confidentiality agreement shall be concluded between the IFA and licence applicant in this respect.
- 3.2.1.4 Anyone involved in the licensing process or appointed by the IFA must sign a confidentiality clause and an independence declaration.

3.2.2 DECISION-MAKING BODIES

- 3.2.2.1 The IFA shall establish an appropriate administration and appoint qualified staff members.
- 3.2.2.2 The IFA shall establish a Club Licensing Committee and sub-divide this into two decision-making bodies:
- a) First Instance Body (FIB)
 - b) Appeals Body (AB)
- 3.2.2.3. The decision-making bodies shall be independent from each other. They shall receive administrative support from the IFA.

3.2.3 LICENSING ADMINISTRATION

- 3.2.3.1 The tasks of the Licensing administration (LA) will include:
- a) preparing, implementing and further developing the club licensing system;
 - b) providing administrative support to the decision-making bodies referred to above;
 - c) assisting, advising and monitoring the licence applicants during the season;

- d) serving as the contact point for the relevant clubs and sharing expertise with the licensing departments of other UEFA member associations and with UEFA itself;
- e) all other tasks in respect of the management and administration of the Club Licensing scheme.

3.2.3.2 The LA must be equipped with suitably qualified staff and have the necessary resources available.

3.2.3.3 The LA will be led by a Licensing Manager and the department will engage a number of experts with experience of, and responsibility for, specific types of criteria.

3.2.3.4 At least one staff member or a club licensing committee member must have a financial background and a diploma in accountancy/auditing recognized by the appropriate national body (e.g. national trade association), or must have several years experience in the above matters (a “recognition of competence”).

3.2.3.5 All persons involved in the licensing process must comply with confidentiality rules regarding information received during the licensing procedure. The national association shall set up the necessary confidentiality clauses and independence declarations in this respect.

3.2.4 FIRST INSTANCE BODY (FIB)

3.2.4.1 The FIB decides whether a licence should be granted to an applicant on the basis of the documents provided and in accordance with the provisions of the Club Licensing Manual at the deadlines set by the IFA as per the Core Process. It shall also decide on the withdrawal of any licence awarded, in line with 2.2.1.1 and 4.4.1.5.

3.2.4.2 The Executive Board of the Irish Football Association decides on the composition of this body and shall appoint up to seven members to make up the FIB.

3.2.4.3 The quorum of the FIB shall be three members. The chairman has both a deliberate vote and a further casting vote in the case of the FIB being unable to reach a majority decision.

3.2.4.4 The decision must be put in writing and include the reasoning in the case of a licence refusal as well as the conditions for lodging an appeal.

3.2.4.5 The IFA may nominate administrative staff, with the exception of the Licensing Manager and other members of the licensing administration who cannot be members of the FIB.

3.2.4.6 The FIB has the authority to review licensing criteria and to recommend amendments to the IFA Executive Board.

3.2.5 APPEALS BODY (AB)

3.2.5.1 The AB will only review decisions made by the FIB and will not rehear the case or review fresh evidence.

3.2.5.2 The AB decides on all appeals lodged by the licence applicant in respect of FIB decisions to refuse the award of a licence or withdrawal of a licence.

3.2.5.3 For the avoidance of doubt, the decision of the AB is final and binding on all parties (insofar as a final appeal to the Court of Arbitration for Sport may be lodged); no further appeal may be lodged under IFA Articles.

Appeals may only be lodged by:

- a) The licence applicant, who received the refusal of the FIB;

b) The licensee whose licence was withdrawn by the FIB; or

c) The Licensing Manager

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

3.2.5.5 The Executive Board of the Irish Football Association decides on the composition of the AB and shall appoint up to seven members to make up this body.

3.2.5.6 The quorum of the AB is three members. The chairman has both a deliberate vote and a further casting vote in the case of the AB being unable to reach a majority decision.

3.2.5.7 Members of the AB must not belong simultaneously either to the administrative staff or to any statutory decision-making body or committee of the IFA or its affiliated league.

3.2.6 REQUIREMENTS OF MEMBERS OF THE DECISION MAKING BODIES

3.2.6.1 The decision making bodies must have among its members at least one qualified solicitor/barrister and a financial auditor/accountant holding a qualification recognized by the appropriate national professional body among their members.

3.2.6.2 Members of the decision making bodies must not belong simultaneously to a statutory judicial body of the IFA and must act impartially in the discharge of their duties.

3.2.6.3 Members are appointed and may be re-appointed for additional periods of two years.

3.2.6.4 All members of the decision making bodies must comply with confidentiality and independence rules regarding information received during the licensing procedure. The IFA shall set up the necessary confidentiality clauses and independence declarations in this respect.

3.2.6.5 In addition to the requirements set out above the IFA may establish further conditions to be satisfied by members of the licensing bodies (academic, professional training, experience, etc.) to ensure that they perform their functions to high professional standards.

3.2.6.6 A member must in all cases automatically abstain if there is any doubt as to his/her independence towards the licence applicant or if there is a conflict of interest.

3.2.6.7 The independence of a member may not be guaranteed if he/she or any member of his/her family (spouse, children, parents, and siblings) is a:

- a) member;
- b) shareholder;
- c) business partner;
- d) sponsor;
- e) consultant, etc.

of the licence applicant. The foregoing list is illustrative and not exhaustive.

3.2.6.8 The IFA may establish further criteria regarding the independence of members in accordance with UEFA.

3.2.7. PROCEDURE OF DECISION MAKING

The following procedural rules apply to the decision making process:

a) Deadlines

Deadlines are those as defined in the Core Process outlined in this manual and must be respected. The Club Licensing Committee may alter the deadlines and communicate such changes in a timely manner to all those involved in the Club Licensing process.

b) Equal Treatment

Fundamental procedural rights shall be guaranteed to any party, particularly the right to equal treatment and the right to a fair hearing. These shall include the right to speak, the right to consult the case file and the right to have a reasoned decision.

c) Representation

Clubs shall have the right to representation (legal or otherwise) at the Appeals Body ONLY, except as directed by the FIB in line with step 12 of the Core Process.

d) Right to be Heard

In accordance with c) above all clubs shall have the right to be heard.

The identities of the parties representing the club shall be verified and they shall be instructed to tell the truth and shall be informed that they shall be sanctioned by the Appeals Body, or referred to the Executive Board of the IFA, should they present false information or represent a false or misleading position (whether positively or by omission).

e) Time Limit to Appeal

The time limit to appeal is 7 (seven) days after the date of the 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 7 (seven) days after the date on which the decision was intimated in writing to the club. Time limits are triggered when notified as above and shall begin on the day following notification. Saturdays, Sundays and public holidays shall be included in the calculation.

f) Form of Appeal

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

- The decision appealed against
- The grounds for the appeal
- 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, 20 Windsor Avenue, Belfast BT9 6EG.

Such letter must be dispatched (confirmation of which should be retained by the club 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 club should the appeal be upheld.

i) Effects of an Appeal

An appeal submitted in compliance with (e – g) above (as verified by the Chair of the Appeals Body) 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 their case must be referred to in the appeal statement (as per (f) above) and, where appropriate, supporting documentation must be provided and lodged in accordance with e) and g) above.

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

k) Burden of Proof

The appellant has the burden of proof.

l) Hearings / Deliberations

Any evidence, facts, documents, contentions or allegations must be made in advance of an appeal hearing (in line with (j) above) and must also be presented in the presence of both the appellant and the original decision making body.

After all parties are satisfied with their representations the Appeals Body shall deliberate in camera and, in general, immediately after the hearing.

m) Decision

The Appeals body shall issue a written statement to all parties and subsequent to this notification any third party it deems appropriate (including media) which shall mention:

- The place and date it was issued
- The names of the Appeal Body
- The parties concerned
- The pleadings of the parties
- The reasons for the decisions in fact and in law
- The judgement (including where applicable the distribution of costs)

4. LICENCE APPLICANT AND LICENCE

4.1 INTRODUCTION

This chapter defines legal entities that can apply for a UEFA licence and the licence to award to enter UEFA club competitions.

The legal entity applying for a licence is called the licence applicant. Once the licence applicant has been granted with a licence by the licensor it becomes a licensee. For the purpose of this chapter only the term licence applicant is used.

4.2 CIRCLE OF LICENCE APPLICANTS

4.2.1 AUTHORITY TO DEFINE LICENCE APPLICANTS

4.2.1.1 The IFA defines the licence applicants according to its statutes and regulations and the following provisions in accordance with the national law. This may be ruled within the licensing manual and/or in the Articles of the IFA and/or in the applicable Competition Rules & Regulations. Furthermore, the FIFA and UEFA statutes as well as relevant regulations must also be taken into account (e.g. FIFA Regulations for the Status and Transfer of Players).

4.2.2 STATUS OF FOOTBALL CLUBS

4.2.2.1 The status of a football club (professional, semi-professional or amateur) is not relevant to the issuance of a licence.

4.2.3. LEGAL FORM OF FOOTBALL CLUBS

4.2.3.1 The legal form of a football club is not relevant to the issuance of the licence according to IFA Articles and applicable national law.

4.3 DEFINITIONS OF LICENCE APPLICANTS

4.3.1 PRINCIPLE

4.3.1.1 A licence applicant may only be a football club, i.e. a legal entity fully responsible for a football team participating in national and international competitions which either:

- a) is a registered member of the IFA and/or its affiliated league (hereinafter: registered member); or
- b) has a contractual relationship with a registered member (hereinafter: football company).

The membership and the contractual relationship (if any) must have lasted – at the start of the season for which the licence is applied – for at least three consecutive years. Any alteration to the club's legal form or company structure (including, for example, changing its headquarters, name or club colours, or transferring stake holdings between different clubs) during this period in order to facilitate its qualification on sporting merit and/or its receipt of a licence to the detriment of the integrity of a competition is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.

4.3.1.2 Only a registered member or a football company, in line with 4.2 and 4.3.1.1 above, can apply for / receive a licence. Individuals may not apply for / receive a licence.

4.3.1.3 The licence applicant is fully responsible for the participation in domestic and international football competitions as well as for the fulfilment of the club licensing criteria. The licence applicant is, in particular, responsible for ensuring the following:

- a) that all players are registered with the IFA and/or its affiliated league and, if professional players, that they have a written labour contract with either the registered member or the football company (see FIFA Regulations for the Status and Transfer of Players);
- b) that all the compensation paid to the players arising from contractual or legal obligations and all the revenues arising from gate receipts are accounted for in the books of either the registered member or the football company;
- c) that the licence applicant is fully responsible for the football team composed of registered players participating in national and international competitions;
- d) that the IFA is provided with all necessary information and/or documents relevant to proving that the licensing obligations are fulfilled, as these obligations relate to the sporting, infrastructure, personnel and administrative, legal and financial criteria set out under Chapters 6, 7, 8, 9 and 10 respectively;
- e) that the IFA is provided with information on the *reporting entity/entities* in respect of which sporting, infrastructure, personnel and administrative, legal and financial information are required to be provided below. In turn, the IFA must assess whether, in respect of each licence applicant, the selected reporting entity/entities is appropriate for club licensing purposes.

The legal group structure shall clearly identify the entity which is the member of the IFA and also mention each licence applicant's subsidiary; name of the legal entity; information on main activity and any football activity; % of ownership interest (if different, % of voting power held); share capital; total assets; total revenues and total equity.

It is best practice that the above key information is provided for each entity of the group and that any change to this legal structure is promptly communicated to the IFA.

4.3.1.4 If the licence applicant is a football company, it must provide a written contract of assignment with a registered member that must be approved by the national association and/or its affiliated league and must include the following minimum content:

- a) The football company shall comply with the applicable statutes, regulations and decisions of FIFA, UEFA, the national association and the league as amended from time to time. This system of rules shall constitute an integral part of the contract of assignment. This company shall also comply with decisions made by the said football bodies.
- b) The football company must not further assign the rights to participate to the competition on national or international level.
- c) The right of this football company to participate in the competition operations shall cease to apply if the assigning club's membership of the association ceases.
- d) If the football company is put into bankruptcy or enters into liquidation the right to apply for a licence in the international and/or national competition shall revert to the registered member. For the sake of clarity should the licence already be granted to the football company, then it cannot be transferred from the football company to

the registered member; only the right to apply for a licence shall revert to the registered member in line with 4.3.1.1.

- e) The IFA shall be reserved the right to approve the name under which the football company participates in the national competitions.
- f) The football company shall, on request of the competent national or international arbitration tribunal, provide views and information, as well as documents on matters regarding the football company's participation in the national and/or international competition.
- g) The contract of assignment and any amendment to it shall be approved by the appropriate body of the IFA to become valid.

4.4 LICENCE

4.4.1 PRINCIPLE

- 4.4.1.1 Licences must be issued according to the provisions of this IFA Club Licensing Manual.
- 4.4.1.2 The IFA will issue an invitation to the football clubs concerned to apply for a licence punctually and in writing. The club applying for a licence (i.e. licence applicant) must submit a written application to the IFA. In this application, the club must, in particular, declare that it will fulfil the obligations of the licensing system and accept and respect the Core Process and its applicable deadlines.
- 4.4.1.3 Only clubs which fulfil the criteria set out in this Club Licensing Manual at the deadlines defined by UEFA and which have qualified on the basis of their sporting results or on the basis of the UEFA fair play ranking may be granted with a licence by the IFA to enter the UEFA club competitions of the coming season.
- 4.4.1.4 A licence expires without prior notice:
 - a) at the end of the season for which it was issued for, or
 - b) on the dissolution of the division in question.
- 4.4.1.5 A licence may be withdrawn by the Club Licensing Committee if:
 - a) for any reason a licensee becomes insolvent and enters into liquidation, as determined by the applicable national law (where a licensee becomes insolvent but enters administration, the CLC will immediately review the case to determine if the licence should be withdrawn);
 - b) any of the conditions for the issuing of a licence are no longer satisfied; or
 - c) the licensee violates any of its obligations under this IFA Club Licensing Manual.
- 4.4.1.6 As soon as a licence withdrawal is envisaged the national association must inform the UEFA LU.
- 4.4.1.7 If a club has its licence withdrawn, a decision concerning the elimination of the club from the current UEFA competition in question must be made by the UEFA Organs for the Administration of Justice.
- 4.4.1.8 A licence cannot be transferred.
- 4.4.1.9 UEFA reserves the right to sanction a club or eliminate a club from the future UEFA club competitions based on the applicable UEFA club competition regulations.**

4.5 **ADMISSION TO UEFA CLUB COMPETITIONS**

4.5.1 **PRINCIPLE**

- 4.5.1.1 The licence applicant must further fulfil all the requirements according to the relevant UEFA club regulations to be admitted to the relevant UEFA club competition.
- 4.5.1.2 The admission process falls under the sole jurisdiction of UEFA and its competent bodies.
- 4.5.1.3 The competent bodies of UEFA make the final decision regarding the admission of a club to participate in any UEFA club competition.
- 4.5.1.4 Such decisions are subject to all the statutes-based jurisdiction of UEFA including the Court of Arbitration for Sport in Lausanne as ordinary court of arbitration (Art 61 ff UEFA Statutes).

4.6 **EXTRAORDINARY APPLICATION OF THE CLUB LICENSING SYSTEM FOR ENTERING UEFA CLUB COMPETITIONS**

- 4.6.1 If a club qualifies for a UEFA club competition 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, because it belongs to a division other than the top division, the UEFA member association of the club concerned may – on behalf of such a club – request an extraordinary application of the club licensing system.

Based on such an extraordinary application, UEFA may grant special permission to the club to enter the corresponding UEFA club competition. Such an extraordinary application applies only to the specific club and for the season in question.

- 4.6.2 The UEFA administration defines the minimum criteria for the extraordinary application of the club licensing system and communicates them to the UEFA member associations at the latest by 31 August of the year preceding the licence season.
- 4.6.3 UEFA member associations must notify the UEFA administration of such extraordinary application requests in writing by 15 April at the latest, stating the name(s) of the club(s) concerned.
- 4.6.4 The UEFA administration defines the necessary deadlines and forwards these to the UEFA member associations concerned.
- 4.6.5 The UEFA member associations are responsible for submitting the criteria to the club(s) concerned for the assessment for the extraordinary procedure at national level. They must also take immediate action with the club(s) concerned to prepare for the extraordinary procedure.
- 4.6.6 The club concerned must provide the necessary documentary proof to the licensor that will assess the club(s) against the fixed minimum standards and forward the following documentation in one of the UEFA official languages to the UEFA administration by the deadline communicated by the latter:
 - a) a written request to apply for special permission to enter the corresponding UEFA club competition;
 - b) a recommendation by the licensor based on its assessment (including the date and names of the persons having assessed the club(s));

- c) all documentary evidence provided by the club(s) and the licensor as requested by the UEFA administration;
- d) all other documents requested by the UEFA administration during the extraordinary procedure.

4.6.7 The UEFA administration bases its decision on the documentation received and grants special permission to enter UEFA club competitions if all the set criteria are fulfilled and if the club(s) ultimately qualifies on sporting merit. The decision will be communicated to the UEFA member association, which has to forward it to the club(s) concerned.

4.6.8 If such a club is eliminated on sporting merit during this extraordinary procedure, the UEFA member association concerned has to notify the UEFA administration immediately, and this procedure is immediately terminated, without further decision. Such a terminated procedure cannot be restarted at a later stage.

4.6.9 Appeals can be lodged against decisions made by the UEFA administration in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the UEFA Statutes.

4.7 QUALIFICATION TO THE UEFA CLUB COMPETITIONS VIA THE UEFA FAIR PLAY COMPETITIONS

4.7.1 PRINCIPLE

4.7.1.1 If a club qualifies for a UEFA club competition based on the UEFA fair play competition it must, for entering UEFA competitions, fulfil all the minimum mandatory criteria defined by this UEFA Club Licensing Manual. Such a club needs a licence granted by the national association.

5. CORE PROCESS

5.1 INTRODUCTION

This chapter defines the assessment process (hereafter core process) of the UEFA Club Licensing system.

5.1.1 PRINCIPLE

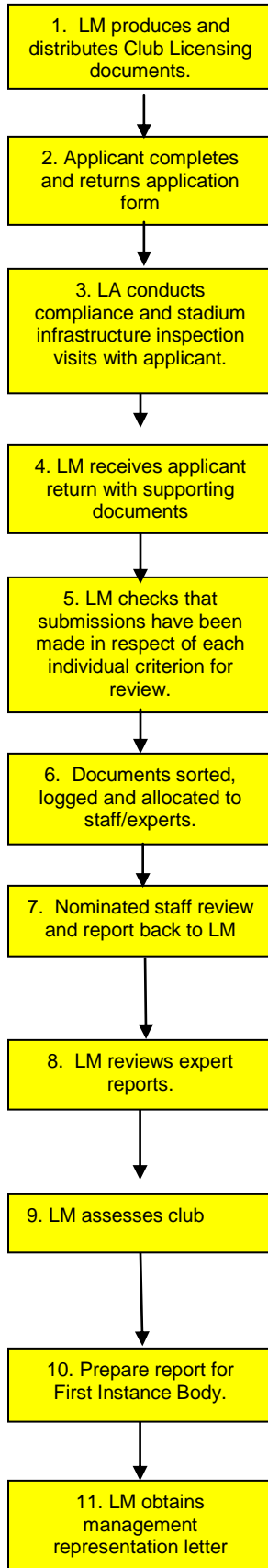
5.1.1.1 In this UEFA Club Licensing Manual, the IFA defines the core process for the verification of the criteria described in this manual (sporting criteria, infrastructure criteria, personnel and administrative criteria, legal criteria and financial criteria) and thus to control the issuance of a licence to a licence applicant.

5.1.1.2 The core process is described below and is aimed at:

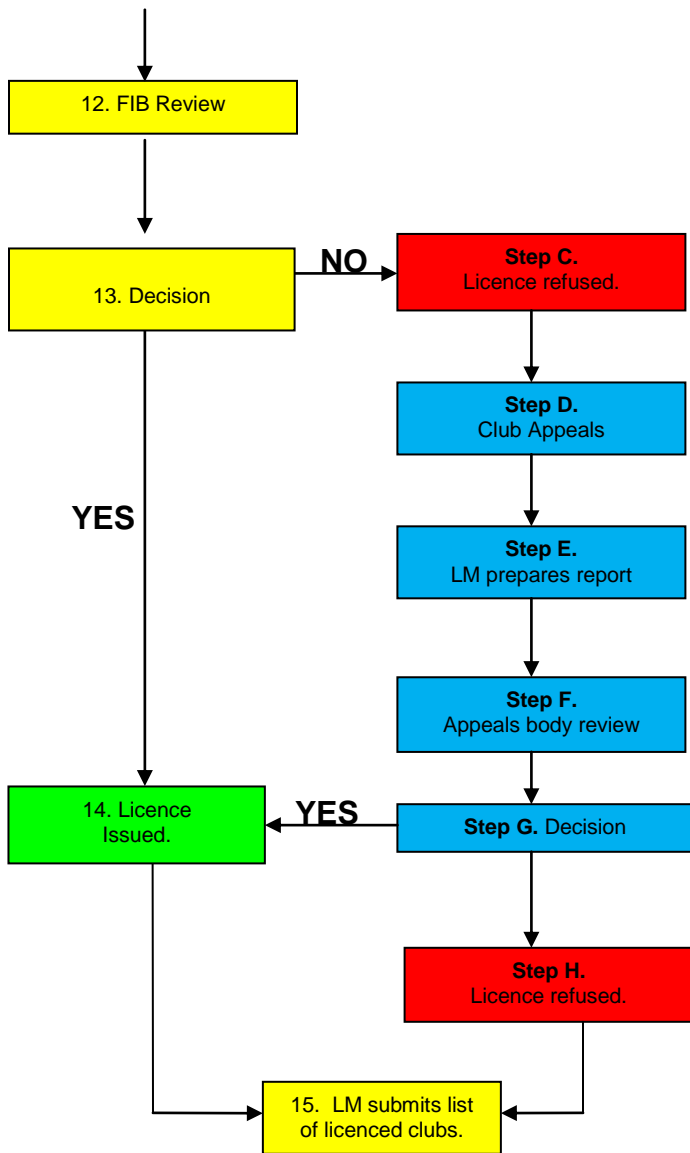
- a) helping the IFA in establishing an appropriate and efficient licensing process according to its needs and organisation;
- b) agreeing on the main requirements that the IFA has to comply with to issue the licence, necessary for entering UEFA club competitions;
- c) ensuring that the decision on the granting of a club licence is made by an independent body (FIB and/or AB);
- d) ensuring that the decision-making bodies receive adequate support from the licensing administration of the IFA;
- e) ensuring that licence applicants understand and respect the process and deadlines that must be followed to be issued with a licence.

5.1.1.3 The IFA must submit to UEFA the list of licensed clubs within the deadline communicated by UEFA. Communication of this deadline to the national associations is done by August 31 of the year preceding the season to be licensed at the latest.

UEFA CLUB LICENSING CORE PROCESS



1. LM produces and distributes Club Licensing documents.
2. Applicant completes and returns application form.
3. LA conducts club compliance and stadium infrastructure inspection visits with licence applicant.
4. Applicant completes and returns information 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 an 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 staff/experts. In these cases, no additional submissions will be accepted prior to FIB decision (*see exception note).
6. The LM processes information received and forwards it to each staff member or expert responsible for assessment in the specific area of criteria.
7. Nominated staff/experts review club submissions and provide a report to LM.
8. The LM reviews expert reports. Decision by LM based upon the reports of the relevant experts on whether to proceed to next stage with club documents as they stand.
Step B. Refer documents back to the club if nominated staff/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 club on the basis of the reports of the experts and/or the site visits (if necessary)
10. The LM completes the FIB report. This report will contain aspects of both the expert and stadium infrastructure inspection reports and other areas including a recommendation that a licence be granted or refused.
11. LM receives the management representation letter by the deadline from licence applicants stating whether or not any events or conditions of significant importance have occurred.



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

13. FIB takes a decision whether to issue the club with a licence or not.

Step C. The licence is refused, applicant is advised with reasons outlined and given the option of going through the appeals process.

Step D. Applicant lodges an appeal. Evidence, or facts, not presented in line with the Core Process and placed before the FIB will not be considered by the Appeals Body when reaching their decision. Appeals Body notified and meeting date agreed

Step E. LM produces a report and dispatches this to the Appeals body.

Step F. Appeals Body meet and consider club appeal.

Step G. Appeals Body takes a decision whether to issue the club with a licence or not on or before 31 May.

14. Licence granted which may or may not detail areas for future attention.

Step H. Licence refusal. Club notified of decision.

15. LM communicates to (i) IFA Executive Board and (ii) UEFA list of licenced clubs.

Prior to the deadline for the submission to UEFA of the list of clubs entering a UEFA club competition and at a date to be defined by the IFA, the licensing manager will provide clubs with the relevant documents needed to apply for a UEFA Club Licence. These documents will include but not be limited to the UEFA Club Licensing Manual, its annexes, guidance notes and templates/forms for return.

1. The licensing manager produces and distributes Club Licensing documents.
2. Applicant completes and returns application form.
3. The Club Licensing Administration carry out individual club compliance and stadium infrastructure inspection visits with each licence applicant to clarify criteria and submissions required.
4. The licence applicant completes the documents (annexes, templates, etc.) and returns them to the licensing manager within the stipulated deadlines (See timetable). Supporting documents must be enclosed if required.
5. The licensing manager checks that the documents returned by the licence applicant are complete for review and that they are returned within the stipulated deadlines.

Decision
Two alternatives: step (A) or step 6

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

**Exception Note: Clubs 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 FIB) 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 FIB will not exceed the last day of the applicable review period.

6. If the documents are complete and sent within the stipulated deadlines the licensing manager sorts the information received, records it and forwards it to the appointed 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.).
7. The nominated experts receive the licence applicants' documents from the licensing manager, review the documents, check the fulfilment of the criteria and then submit report back to the licensing manager.
8. The licensing manager verifies that the reports of the experts are complete and reviews the reports and the opinion of the experts.

Decision
Two alternatives: step (B) or step 9

B. If nominated staff/expert reports identify areas that require improvement, further information or clarification from the applicant, the licensing manager refers documents back to the club. 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.

9. The licensing manager assesses the club on the basis of the reports of the expert and/or stadium infrastructure inspection visits if necessary.
10. The licensing manager prepares the report for consideration of the FIB. This report will contain aspects of the expert and site inspection reports and other areas including a recommendation that a licence be granted or refused.
11. LM receives management representation letter from licence applicant stating whether or not any events or conditions of significant importance have occurred; this is to be included in a report to the FIB.
12. The FIB receives the report of the licensing manager within the agreed deadline, reviews it, asks the licensing manager for further explanations and documents if necessary and makes the decision whether to grant the licence or not. The FIB may request a hearing with the licence applicant; this in particular is in the case of the existence of a major economic event.

13. Decision of FIB. Two alternatives: step C or step 14.

C. After careful review of the licence applicant's documents and of the report of the licensing manager the FIB refuses to grant the licence. The refusal details the areas of non-compliance and the licence applicant is given the possibility of lodging an appeal with the AB.

D. The licence applicant lodges an appeal in accordance with 3.2.7. Evidence, or facts, not presented in line with the Core Process and placed before the FIB will not be considered by the Appeals Body when reaching their decision.

The AB is notified and the meeting date is set by agreement.

E. The licensing manager produces a report and delivers it to the AB. The report details areas of concern and the reasons for the refusal.

F. The AB meets and considers the licence applicant's appeal.

G. Decision of AB. Two alternatives: step H or step 14.

H. After careful review of the licence applicant's documents and of the report of the licensing manager, the AB refuses to grant the licence.

14. After careful review of the licence applicant's documents and of the report of the licensing manager, the decision-making body issues the licence. The issuance of the licence is subject to the condition that the licence applicant fulfils all 'A' criteria defined in the UEFA club licensing manual. The issued licence may or may not detail areas for future attention of the licence applicant.
15. The licensing manager receives the report of the decision-making body. On the basis of the decision made by the decision-making body, he prepares the list of the licence applicants authorised to enter into a UEFA club competition. The list of licensed clubs is sent to UEFA within the deadline fixed and communicated by UEFA by August 31 of the year preceding the season to be licensed.

TIMETABLE AND DEADLINES FOR CORE PROCESS

BY

18 October 2011

Document Packs (including manual, application form and templates/annexes etc) issued to clubs.

30 November 2011

Initial Compliance & Stadium Infrastructure Inspection Visits.

31 January 2012

Submission deadline for Sporting (with exception of Medical Screening), Personnel and Legal Documents.

1 February - 28 February 2012

Review Period for Sporting (with exception of Medical Screening), Personnel and Legal Documents.

23 March 2012

Submission deadline for Safety/Infrastructure and Financial Documents

24 March - 13 April 2012

Review Period for Safety/Infrastructure and Financial Documents

23 April 2012

Submission of Management Representation letter
Preparation of First Instance Report

30 April 2012

FIB Decision

17 May 2012

AB Decision

31 May 2012

Notification of decisions to IFA Executive Board and UEFA.

6. SPORTING CRITERIA

6.1 INTRODUCTION

The future of football is reliant on having a broad basis of footballers available who have the necessary skills and motivation to become professional players. Therefore, it is important to promote the development of youth programmes at a club level to attract into football more and better-educated boys and girls who not only play the game but are also supporters.

All football clubs must declare themselves an equal opportunities club that will not tolerate any form of sectarianism, racially offensive behaviour or chanting.

Most club personnel will in one capacity or another have to interact with young players in the development programme during their tenure at a football club. In the interest of both the Club and the young players it safeguards, it has become imperative that all personnel attend a child protection course and complete an appropriate vetting check. This course will instil in Club personnel the proper codes of conduct when interacting with young players and therefore minimise the chances of being legally challenged on matters of child welfare.

This UEFA Club Licensing Manual stresses the importance of youth education and requires therefore higher quality standards for clubs qualifying for Europe. This is in line with the objective of the “Sports rule to encourage local training of players” which aims to promote the training of new local talent in order to safeguard the future of football.

NOTE: In addition to satisfying the sporting criteria defined in this section of the IFA Club Licensing Manual (based on UEFA Club Licensing Regulations Edition 2010), clubs MUST also, as a minimum, meet all additional mandatory requirements as defined in the Domestic Club Licensing manual.

6.2 OBJECTIVES

The objectives of the sporting criteria are that:

- licence applicants invest in quality-driven development programmes;
- licence applicants support football education and encourage non-football education of their development players;
- licence applicants foster medical care of their development players;
- licence applicants embrace the core values of good relations within their club structures and adhere to principles that encourage and welcome diversity and equality;
- licence applicants ensure that all Club personnel that interact with young players have attended a Child Protection Course and complete an appropriate vetting check;
- licence applicants apply fair play on and off the pitch (including a common understanding of refereeing matters among all those involved in a match such as referees, players, coaches and officials).

6.3 **BENEFITS FOR CLUBS**

The purposes of the sporting criteria is to produce football talents for the club's first team, develop and promote women's and community football, foster good relations among footballers and supporters alike and ensure that all personnel that interact with development players have been trained and service checked to safeguard the youth from abuse and minimise the legal challenges against the Club.

Players that are developed in-house normally fit more easily into the first team squad since they have partly trained with them and know their tactics; they lack only experience. Several top clubs in Europe already boast young talent who play regularly for their first team. These players, if trained by the club itself, are also crucial in the identification process between fans and their clubs.

If clubs can foster "Good Relations" among their supporters and players they will be doing their part to develop and promote a football culture that is more tolerant, dynamic, vibrant and inclusive; ultimately this can increase participation in football from all demographics.

Encouraging and requiring that all club personnel that interact with development players are service checked will improve the working environment for both players and personnel and minimise the legal challenges against the Club ;

- In light of the FIFA transfer system, which was agreed upon with the European Commission, clubs which have trained players 23 and under who are then transferred internationally receive financial compensation. Clubs will thus receive a return on their investment if they train young players.

6.4 **CRITERIA**

6.4.1 "A" CRITERIA

No.	Grade	Description
S.01	A	<p>DEVELOPMENT TEAMS</p> <p>The licence applicant must at least have the following development teams within its legal entity or affiliated to its legal entity:</p> <p>a) at least <u>two</u> development teams within the age range of 15 to 21;</p> <p>b) at least <u>one</u> development team within the age range of 10 to 14;</p> <p>c) at least <u>one</u> team below the age of 10.</p> <p>The development teams in the above age ranges a) and b) must participate in official leagues / competitions which are recognised by the IFA and which are played over the course of a season at national, regional or local level.</p> <p>All development players affiliated with the club must be registered with the national association and/or affiliated league in line with the <i>FIFA Regulations for the Status and Transfer of Players</i> (including names, date of birth and team) either at national and/or regional level.</p> <p>Development teams in children football (criteria c) above) are not obliged to take part in official competitions. For these teams suitable events should be organised (mini-tournaments, youth gatherings on</p>

No.	Grade	Description
		local level etc.) in order to provide fun and give them the opportunity to gain experience playing with other children teams. No mandatory registration of these players is required.
S.02	A	<p>APPROVED WRITTEN DEVELOPMENT PROGRAMME</p> <p>The licence applicant must have a written development programme approved by the IFA. This education programme must include at a minimum the following (REFER TO ANNEXE A):</p> <ul style="list-style-type: none"> a) Objectives and the philosophy of the development programme; b) Organisation of development sector (organisational chart; bodies involved, relation to licence applicant, development teams etc.); c) Personnel (technical, medical and administrative etc.) and required minimum qualifications; d) Infrastructure available for the development sector (training and match facilities, others); e) Financial resources (available budget, contribution by licence applicant, players or local community etc.); f) Football education programme for the different age groups (playing skills, technical, tactical and physical); g) Education programme on the “Laws of the game”; h) Education programme on anti-doping; i) Medical support for the development players (incl. medical checks); j) Review and feedback process to evaluate the results and the achievements of the set objectives; k) Validity of the programme (at least 3 years but maximum 7 years). <p>The development programme must further show the commitment and support of the licence applicant for mandatory and complementary school education of development players through the introduction of the following mandatory provisions:</p> <ul style="list-style-type: none"> a) the licence applicant ensures that every development player involved in the club’s development programme has the possibility to follow the mandatory school education according to national law; b) the licence applicant ensures that every development player involved in the club’s development programme is not prevented from continuing his non-football education (complimentary school education or profession).
S.03	A	<p>ANTI RACISM / ANTI – SECTARIANISM POLICY</p> <p>An “Anti-Racism / Anti-Sectarianism Policy” must be developed by each club and must be in line with, but not be limited to, UEFA’s 10-point plan on racism as defined in the UEFA Safety and Security Regulations (REFER TO ANNEXE B):</p> <p>All football clubs must declare themselves as an equal opportunity club that will not tolerate any form of sectarianism, racially offensive</p>

No.	Grade	Description
		<p>behaviour or chanting; anyone caught making racist or sectarian comments, may be arrested, prosecuted and banned from the club.</p> <p>A dedicated Community Relations Liaison must be appointed by each Club to liaise with the IFA Community Relations Department. The Community Relations Liaison must have the opportunity to report to the Board/Management Committee of the club on a minimum of two occasions during the year.</p> <p>Clubs must provide evidence of a Community Relations audit or strategy (support will be provided by the IFA Community Relations Department to help facilitate this until December 2011).</p> <p>The club CRLO or another member of the club's Board must attend at least one IFA Football For All Community Relations clinic or seminar throughout the course of the season.</p> <p>The IFA Community Relations Department will be responsible for assessing this criterion and reporting to the Club Licensing Committee.</p>
S.04	A	<p>CHILD PROTECTION AND PLAYER WELFARE POLICY</p> <p>Clubs must demonstrate and show evidence of compliance with child/player welfare criteria which includes (REFER TO ANNEXE C):</p> <ul style="list-style-type: none"> • The appointment of a club Child Welfare Officer (and Deputy where possible) who will liaise with other clubs and the IFA's Child/Player Welfare department. • The development and implementation of a child protection policy. • The vetting of all staff, coaches and volunteers involved in regulated activity¹ through an Enhanced Disclosure AccessNI² vetting check. • The attendance and completion of the IFA NSPCC endorsed "Safeguarding Children and Young People in Football" child protection awareness course. • The prominent display of a Child Welfare Mission Statement within the club. <p>1. Regulated Activity- Instructing or coaching children, young people or vulnerable adults will be viewed as a 'regulated activity.'</p> <p>2. AccessNI will act as the gateway for the Vetting and Barring Scheme (VBS) positions in Northern Ireland. Therefore all applications for registration will come through AccessNI.</p> <p>The IFA Child Welfare Department will be responsible for assessing the criteria and reporting to the Club Licensing Committee.</p>
S.05	A	<p>MEDICAL CARE OF PLAYERS</p> <p>The licence applicant must establish and apply a policy to ensure that all players eligible to play for its first squad undergo a yearly medical examination in accordance with the relevant provisions of the UEFA club competition regulations.</p>

6.4.2. "B" CRITERIA

No.	Grade	Description
S.06	B	REFEREEING MATTERS AND LAWS OF THE GAME The licence applicant must prove that at least the captain or his replacement, the head coach or the assistant coach of the first squad have attended a session or an event for refereeing matters provided by the national association or with its collaboration during the year prior to the season to be licensed. The criterion is fulfilled if those persons have attended the session or event.

6.4.3. "C" CRITERIA

No.	Grade	Description
S.07	C	COMMUNITY FOOTBALL Clubs must demonstrate a commitment to community football which may involve but not be limited to mini soccer, midnight soccer and futsal.
S.08	C	WOMEN'S FOOTBALL Clubs must demonstrate a commitment to developing and promoting women's football and must show the following. a) Affiliation with an adult women's team participating in a recognised IFA / NIWFA programme and/or competition; b) Affiliation with a girl's youth team participating in a recognised IFA / NIWFA programme and/or competition.

7. INFRASTRUCTURE CRITERIA

7.1 INTRODUCTION

Several regulations, guidelines and directives refer to criteria which relate to the *stadium* and the associated safety and security (Laws of the Game, UEFA club competition regulations, UEFA Binding Safety and Security Instructions, Guidelines and Recommendations for Stadium Lighting for all UEFA Competitions, UEFA Media Guidelines and FIFA/UEFA brochure “Football Stadium” - Technical Recommendations and Requirements for the Construction or Modernisation of Football Stadium). Due to the immense number of documents there has often been some uncertainty surrounding around infrastructure requirements.

Based on these experiences a decision was made to streamline the infrastructure approach for UEFA competitions by creating specific “*UEFA Stadium Regulations*”, which include all minimum standards as “must-requirements” in one single document.

As part of this new approach each single stadium needs to be “approved” or “certified” against the UEFA minimum standards and classified according to a given category. The IFA is responsible for this approval process and its renewal which may be part of the yearly licensing process. The UEFA Stadium and Security unit will provide the necessary assistance, monitor the approvals and organise spot-checks on national level.

Only the criterion referring to the ‘obligation to have a stadium available’ which complies with the UEFA Stadium Regulations and those in respect of ‘training facilities’ continue to be part of the infrastructure chapter of this revised version of the UEFA Club Licensing Manual.

NOTE: In addition to satisfying the infrastructure criteria defined in this section of the IFA Club Licensing Manual (based on UEFA Club Licensing Regulations Edition 2010), clubs MUST also, as a minimum, meet all additional mandatory requirements as defined in the Domestic Club Licensing manual. These shall include, but not be limited to;

- 1) I.02 General Safety Certificate / Stadium Safety Certifications
- 2) I.03 Stadium Evacuation Plan
- 3) I.04 Match Planning and Organisation
- 4) I.06 Stadium Ground Rules

7.2 **OBJECTIVES**

The objectives of the following infrastructure criteria are that:

- licence applicants have an “approved” stadium available for playing UEFA club competitions matches which provide spectators, media and press representatives with well equipped and safe and comfortable stadia;
- licence applicants have suitable training facilities for their players to help them improve their technical skills.

7.3 **BENEFITS FOR CLUBS**

With the new streamlined approach the clubs in particular the stadium owners, will know exactly which “UEFA level” the stadium currently achieves. The IFA shall inspect and “approve” the stadium which will then be classified into one of the given quality categories. Reading the corresponding UEFA competition regulations a club and/or an owner of an “approved” stadium may easily verify for which UEFA competition and/or phases of a competition the stadium may host. The assessment report is an important tool and forms the basis for any improvements and necessary developments to get higher classification in the future.

This approach allows the stadium owner in cooperation with the club to clearly plan and invest in missing requirements, which nowadays are necessary to host people at attractive and entertaining events. Therefore each club together with the stadium owner and the local community, should try to provide a stadium that is attractive, safe and secure, easily accessible by car (including parking facilities) and/or public transport, has comfortable seats with a close view of the pitch, has clean hospitality facilities and shops, is equipped with hygienic and spacious toilets for both sexes, provides communication installations and also has seats and toilets for disabled spectators.

Higher quality standards and better facilities are creating more business opportunities and therefore more income for the owner and/or the club, which helps to finance investments in stadium facilities. Finally, the comfort of a stadium is an important element in terms of having a large crowd to support your team on the pitch.

7.4 CRITERIA

7.4.1. "A" CRITERIA

No.	Grade	Description
I.01	A	<p>APPROVED STADIUM FOR UEFA CLUB COMPETITIONS</p> <p>The licence applicant must have a stadium available to play UEFA club competitions. The licence applicant either:</p> <ol style="list-style-type: none"> owns the stadium, or can provide a written contract with the owner(s) of the stadium or with owners of different stadia it will use. This contract must guarantee the use of the stadium for the UEFA home matches for the coming season for which the licence applicant qualifies in sporting terms. <p>This requirement must be read, and satisfied, in parallel with the requirements of I.02 (Domestic Club Licensing Manual). Particular emphasis must be given to ensure that the required spectator facilities (as detailed in UEFA Annexe D) are still satisfied as a result of assessment against the principles and requirements of the <i>Safety of Sports Grounds (Northern Ireland) Order 2006</i>.</p> <p>The stadium must be based within Northern Ireland and fulfil all minimum requirements defined in the UEFA Stadium Infrastructure Regulations and be classified at least under UEFA stadium category 2.</p> <p>This criterion MUST be satisfied on or before 23 March 2012 in line with the Core Process, by facilities actually being in place.</p> <p>Assessment of this criterion will be conducted as an official site inspection(s).</p>
I.05	A	<p>TRAINING FACILITIES – AVAILABILITY / APPROVED INFRASTRUCTURE</p> <p>The licence applicant must have training facilities available throughout the year. The licence applicant either:</p> <ol style="list-style-type: none"> owns the training facilities, or can provide a written contract with the owner(s) of the training facilities guaranteeing the use of the training facilities for the coming season for which the licence applicant qualifies in sporting terms for all teams which participate in a championship approved by the national/regional association. <p>The licence applicant must have available training facilities which comply with the requirements set by the IFA taking into account the approved youth development programme. Training facilities should as a minimum include:</p> <ol style="list-style-type: none"> outdoor training facilities to include one full size grass or synthetic pitch with floodlighting one dressing room of a size for 18 persons with 4 showers; one medical room

8. PERSONNEL AND ADMINISTRATIVE CRITERIA

8.1 INTRODUCTION

Nowadays a football club is not only a sports club but a commercial enterprise that has an interdependent relationship with several other parties. The members, the supporters, the media, the sponsors, the suppliers, the commercial partners, the local community and in some cases the shareholders of the football club are increasingly involved and interested in the development and results of a football club.

It is pertinent that professional support be sought from specialists from various economic and professional fields and industries (e.g. marketing, finance, entertainment, media, etc.). This is because a professional staff can share their knowledge and experience of club affairs and supporters will be in a better position to satisfy the needs and demands of club participants and stakeholders who must be treated as clients.

In this respect, football clubs need advice from professionals, experienced, well-educated and innovative people who can bring different skills and know-how into the club and help to satisfy the additional needs and demands of today's football.

Football clubs already operate in a competitive sporting environment but off the field they are also involved in economic competition. Clubs have to strengthen their profitability in the long term and look for new and different sources of revenue in addition to the existing ones i.e. TV, gate receipts, sponsorships etc; this will enable them to become more independent of the income they receive from their sporting success and will have greater possibilities of functioning as a financially successful entity.

The following requirements constitute a first and right step towards a better and more professional future for the clubs.

We believe that clubs should find their own strategy, according to their strength, demands and market possibilities, and do their utmost to achieve their objectives step by step.

This revised version has restructured the personnel and administrative criteria. In addition the quality requirements have been increased based on your feedback and experiences gained during the first licensing cycles.

8.2 OBJECTIVES

The objectives of the personnel and administrative criteria are that:

- licence applicants are managed in a professional way;
- licence applicants have available well-educated, qualified and skilled specialists with a certain knowledge experience;
- the players of the first and other teams are trained by qualified coaches and supported by the necessary medical staff.

8.3 ***BENEFITS FOR CLUBS***

Professional, well-educated and experienced staff is of key importance to run a football club in an efficient and effective manner. Being professional at all levels and in all functions does not mean that licence applicants have to recruit only full-time staff. Our intentions are clear in this respect and our focus is on professional manner and how the function is done by persons appointed for it. Each criterion in this chapter is really important for the smooth and successful running of the club, and every club could or should be able to afford these functions in financial terms. The professionalism will also be improved if clubs are defining clear profiles for these functions, which include the main activities, the main responsibilities (technical, financial and decision making power, if applicable) and the requirements for the job (education, working experience, technical know-how, IT-skills, human competences, language skills and others including football know-how).

It is up to the decision-making body of the licence applicant to look for people who meet the set requirements and to engage those candidates that meet the defined profile (e.g. full-time, part-time and volunteer).

Qualified coaches are the basis for high quality of education within the football teams. In order to achieve this objective, licence applicants need the support of the national association to establish a coach education programme. To improve the football skills of development teams as well as your first team squad in all aspects (technically, tactically and physically), trained and qualified coaches are needed. Each development player who dreams of becoming a professional footballer is entitled to the best-qualified coaches from the youngest age. Other skills (e.g. psychological training, media training, social skills, language skills, etc.) are necessary and must be achieved through specific training organised by the national association with a view to issuing a licence for coaches. This is not only desirable but is a must.

The implementation of the UEFA coach convention throughout Europe offers an opportunity to attend coaching courses at different levels and to achieve the corresponding diploma. The UEFA Pro, UEFA A and UEFA B diploma offer “free movement of coaches” within the member associations as part of the UEFA Coach Convention.

Additional administrative support from specialists in safety and security matters will then ensure that matches are organised as safe events.

8.4 CRITERIA

8.4.1 "A" CRITERIA

No.	Grade	Description
P.01	A	<p>GENERAL MANAGER</p> <p>The licence applicant must have appointed a General Manager who is responsible for running the daily business of the club within the framework of policies set by the Board / Committee.</p> <p>The rights and duties of the general manager must be detailed in a job description. The licence applicant may incorporate the duties of the general manager into the role of secretary, chief executive, managing director or any other similar title.</p> <p>The appropriate body of the licence applicant (Board / Committee) must have made the appointment.</p>
P.02	A	<p>CLUB SECRETARIAT</p> <p>The licence applicant must have an appropriate office space to run its administration.</p> <p>An office containing administrative equipment such as a phone, fax and email must be available.</p> <p>The licence applicant must have available an appropriate number of skilled secretarial staff according to its needs to run its daily business. It must also ensure that its office is open to communicate with the IFA and the public.</p>
P.03	A	<p>FINANCE OFFICER</p> <p>The licence applicant must have appointed a Finance Officer to be responsible for its financial matters who can be either a person working in the club's administration or an external partner mandated by the club through a written contract.</p> <p>The Finance Officer must as a minimum satisfy one of the following:</p> <ol style="list-style-type: none">a recognised accounting qualification as defined by the CCAB (Consultative Committee of Accountancy Bodies) i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA;hold membership of the IATI or AAT (Institute of Accounting Technician Ireland or Association of Accounting Technicians) and be able to demonstrate practical experience in financial matters of at least 3 years;be part qualified via a recognised accounting qualification as defined by the CCAB (Consultative Committee of Accountancy Bodies) i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA and be able to demonstrate practical experience in financial matters of at least 3 years; <p>Licence applicants seeking to satisfy this criterion through b) or c) above must submit a written request for approval from the Club Licensing Committee.</p>

No.	Grade	Description
		<p>One of the core functions within the role P.03, Finance Officer is the preparation of the club's accounting records or financial statements for audit. To ensure that the objectivity and independence of the auditor is maintained, the Club Licensing Committee wishes to reinforce that a club Finance Officer <u>cannot</u> be either a partner or employee of the audit firm.</p> <p>Clubs and their auditors must be mindful at all times of the principal threats to the auditor's objectivity and independence.</p> <p>Clubs are also reminded that their nominated finance officer must be the primary club contact in respect of communication of financial matters and submission of required financial documentation.</p> <p>The appropriate body of the licence applicant (Board / Committee) must have made the appointment.</p>
P.04	A	<p>SECURITY/SAFETY OFFICER</p> <p>The licence applicant must have appointed a Security Officer being responsible for safety, security and stewarding matters. The Security Officer must confirm availability for matches and hold the appropriate certification for the position from Sport NI (or equivalent).</p> <p>The appropriate body of the licence applicant (Board / Committee) must have made the appointment.</p>
P.05	A	<p>HEAD COACH / MANAGER OF FIRST TEAM SQUAD</p> <p>The licence applicant must have appointed a Head Coach to be responsible for as a minimum, football matters, team selection, tactics and management of the first squad.</p> <p>The Head Coach/Manager must:</p> <ul style="list-style-type: none"> a) hold a UEFA Pro Diploma or; b) have already started and attended the first part of the UEFA Pro Diploma course and is working towards completion in a reasonable time frame. <p>A simple inscription to a course does not satisfy the criterion.</p> <p>The Head Coach/Manager must be duly registered with the Irish Premier League or the Irish Football Association.</p>
P.06	A	<p>HEAD OF THE DEVELOPMENT PROGRAMME</p> <p>The licence applicant must have appointed a Head of the Development Programme to be responsible for running the daily business and the technical aspects of the development sector.</p> <p>The Head of the Development Programme must as a minimum:</p> <ul style="list-style-type: none"> a) hold a UEFA 'A' Licence coaching award or any valid foreign coaching diploma which is equivalent to this one and recognised by UEFA as such or; b) have already started and attended the first part of the UEFA 'A' Licence course and be working towards completion in a reasonable timeframe;

No.	Grade	Description
		<p>c) hold a UEFA Elite Youth A-Diploma;</p> <p>d) have already started and attended the first part of the UEFA Elite Youth A-Diploma and be working towards completion in a reasonable timeframe.</p> <p>A simple inscription to a course does not satisfy the criterion.</p> <p>The Head of the Development Programme must be duly registered with the Irish Premier League or the Irish Football Association.</p>
P.07	A	<p>DEVELOPMENT COACHES</p> <p>The licence applicant must have appointed for each development team at least one coach to be responsible for that development team in all football matters.</p> <p>A development coach must as a <u>minimum</u> hold the qualifications listed below for the relevant age group:</p> <p>a) <u>Development Teams U-21 to U-15</u> UEFA 'B' Licence coaching award or any valid foreign coaching diploma which is equivalent to this one and recognised by the IFA as such or; Have already started and attended the first part of the UEFA 'B' Licence course and be working towards completion in a reasonable timeframe. The simple inscription to such an education course is not deemed to be in compliance with the criteria.</p> <p>b) <u>Development Teams U-14 and younger</u> IFA Level 1 Coaching Award. The simple inscription to such an education course is not deemed to be in compliance with the criteria.</p> <p>c) <u>At least one youth team coach must hold one of the following minimum coaching qualifications:</u></p> <ol style="list-style-type: none"> 1. hold a UEFA 'A' Licence coaching award or any valid foreign coaching diploma which is equivalent to this one and recognised by UEFA as such or; 2. have already started and attended the first part of the UEFA 'A' Licence course and be working towards completion in a reasonable timeframe; 3. hold a UEFA Elite Youth A-Diploma; 4. have already started and attended the first part of the UEFA Elite Youth A-Diploma and be working towards completion in a reasonable timeframe. <p>Any Development coach nominated by an applicant club must actually be the coach responsible for all football matters in respect of that development team <u>i.e. must be involved in the training sessions of the team and be coaching the team on the touchline during matches.</u> Clubs are reminded of the applicability of 2.2. and the principle of compliance checks in this regard.</p> <p><i><u>Note: The IFA may not hold records of all licensed coaches and therefore it is entirely the responsibility of the applicant club to satisfy the licensor</u></i></p>

No.	Grade	Description
		<i>that any nominated development coach is appropriately qualified to hold the position.</i>
P.08	A	<p>MEDICAL DOCTOR</p> <p>The licence applicant must have appointed at least one doctor to be responsible for the medical support and advice for the first team squad as well as for doping prevention policy. He/she must provide medical support during matches.</p> <p>The doctor must be recognised, registered and certified by the appropriate national health association.</p> <p>The nominated doctor must provide:</p> <ol style="list-style-type: none"> 1. copy of registration with the General Medical Council (GMC); 2. copy of medical insurance coverage from the Medical Protection Societies, Medical Defence Association or equivalent.
P.09	A	<p>PHYSIOTHERAPIST/SPORTS THERAPIST</p> <p>The licence applicant must have appointed at least one physiotherapist / sports-therapist being responsible for medical treatment and massages for the first team squad.</p> <p>The physiotherapist / sports-therapist must be recognised, registered and certified by the appropriate national health authorities and must also provide a copy of their medical insurance coverage.</p> <p>The appropriate body of the licence applicant (Board / Committee) must have made the appointment.</p>
P.10	A	<p>MEDIA OFFICER</p> <p>The licence applicant must have appointed a Media Officer to be responsible for media matters. The Media Officer must hold as a minimum one of the following qualifications:</p> <ol style="list-style-type: none"> a) diploma in journalism – NVQ qualified or higher in a media related topic; b) concluded a media officer education course provided by the national association or an organization recognized by the national association; c) a “recognition of competence” approved by the national association, which requires at least three years experience in such matters.
P.11	A	<p>SAFETY AND SECURITY ORGANISATION – STEWARDING</p> <p>The licence applicant must have engaged qualified stewards to ensure safety and security at home matches.</p>

No.	Grade	Description
P.12	A	<p>ASSISTANT COACH/MANAGER OF FIRST SQUAD</p> <p>The licence applicant must have appointed an assistant coach assisting the head coach in all football matters of the first squad.</p> <p>The Assistant Coach/Manager must as a minimum:</p> <ol style="list-style-type: none"> a) hold a valid UEFA A Licence or any valid foreign coaching diploma which is equivalent to this one and recognized by UEFA as such; b) have actually started and attended the first part of the UEFA 'A' Licence and be working towards completion in a reasonable time frame. <p>The simple inscription to such an education course does not satisfy the criterion.</p> <p>The Assistant Coach/Manager must be duly registered with the Irish Premier League or the Irish Football Association.</p> <p>The appointment must have been made by the appropriate body of the licence applicant and his roles and responsibilities must be defined in writing.</p>
P.13	A	<p>RIGHTS AND DUTIES</p> <p>The appointment of staff members defined in P.01 to P.12 must have been made by the appropriate body of the licence applicant and the post holder must have his/her role and responsibilities defined in writing.</p>
P.14	A	<p>DUTY OF REPLACEMENT DURING THE LICENSING SEASON</p> <p>If a function defined in criteria P.01 - P.12 becomes vacant during the licensing 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. Clubs must be mindful of the applicability of 4.4.1.5 in this regard.</p> <p>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 his duties. Any extension request must be submitted in writing to the Club Licensing Committee.</p> <p>Should a function defined in criteria P.01 – P.12 become vacant in the 60 day period prior to 31 May 2012 (that being the deadline for submission of UEFA & Domestic Licensing decisions to the UEFA administration), a licence may still be granted provided that:</p> <ul style="list-style-type: none"> • The function was previously held by a person fulfilling the relative qualification requirements stipulated in P.01 – P.12; • The function must not remain vacant but an interim replacement must be appointed at the moment of the licensing decision; <p>A qualified replacement must be appointed within 60 days of the function becoming vacant.</p> <p>The replacement must be notified to the national association within 10 working days after it occurred.</p> <p><i>Compliance with this criterion shall be assessed by the licensor on an ongoing basis.</i></p>

8.4.2 “B” CRITERIA

No.	Grade	Description
P.15	B	<p>GROUNDS-MAN</p> <p>The club or stadia owners must ensure that their grounds man has completed the Football Groundsmanship Course Level One (Annual Preparation Maintenance) or equivalent.</p>
P.16	B	<p>SUPPORTER LIAISON OFFICER</p> <p>The licence applicant must have appointed a supporter liaison officer (SLO) to act as the key contact point for supporters.</p> <p>The SLO informs supporters about relevant decisions made by the Board / Management Committee of the club whilst in the other direction communicating the needs of the fans to the Board / Management Committee.</p> <p>The supporter liaison officer must regularly attend meetings with the club’s management and must collaborate with the security officer on safety and security-related matters.</p> <p>This appointment must be proposed by the recognised supporters’ organisations and accepted and endorsed by the management of the club.</p>
P.17	B	<p>DUTY TO NOTIFY SIGNIFICANT CHANGES</p> <p>Any event occurring after the submission of the licensing documentation to the IFA representing a significant change compared to the information previously submitted and related to any sporting, infrastructure, personnel and administrative and legal criteria must be notified to the IFA within 10 working days after it has occurred (see criterion F.11 in respect of the financial criteria).</p> <p><i>Compliance with this criterion shall be assessed by the IFA on an ongoing basis.</i></p>

9. LEGAL CRITERIA

9.1 INTRODUCTION

This chapter defines the minimum legal criteria for licence applicants.

9.2 CRITERIA

9.2.1 "A" CRITERIA

No.	Grade	Description
L.01	A	<p>LEGAL CONTRACT</p> <p>The licence applicant must submit a legally valid declaration confirming the following:</p> <ol style="list-style-type: none">1) The Club confirm they have read and fully understand the current IFA Club Licensing Manual(s), Annexes, Templates, Application Form, Confidentiality Agreement and Contract and agree to abide by and comply with the requirements and conditions of the Licensing System contained therein.2) The club confirm they have authority to enter into this agreement on behalf of the licence applicant by virtue of their own statutes, constitutions and rules and are the persons entitled hereunder to sign contract herein.3) The club confirm that all Licensing Documents submitted by them to the IFA acting as Licensor will be complete, accurate, up to date, duly certified where necessary and submitted in a timely manner. They accept that the Licensing Bodies will base their decisions on the documentation submitted by them to the IFA Club Licensing Department as part of this application only and that previous submissions, documents or information provided by them 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.4) The Club confirm that they fully authorise the Licensing Manager and the Licensing Decision Making Bodies to examine all documentation pertaining to our application for a licence and appeal (if applicable) and for the Licensing Manager and the Licensing Decision Making Bodies to seek clarification, further evidence, explanations and all other information from any relevant public authority or private body relevant to the issuance of the licence and appeal (if applicable) and in accordance with national law.5) The Club recognise that they are legally bound by the rules, statutes, articles and regulations of FIFA, UEFA, the IFA and IFAP. The club further understands that Article 21 of the IFA Articles of Association will not apply to any licensing decisions. They agree to respect at all times the rules, statutes, articles and regulations of FIFA, UEFA, the IFA and IFAP as well as to recognise the final jurisdiction of the CAS in Lausanne as provided for in the articles of the UEFA Statutes.

No.	Grade	Description
		<p>6) The club confirm that it will abide by and observe the UEFA Club Licensing and Financial Fair Play Regulations.</p> <p>7) The Club understand that the IFA Club Licensing Committee is empowered to take a first instance decision on their licence application and that the IFA Club Licensing Appeals Body is empowered to take a final and binding decision on whether a licence is issued. They accept the powers of these bodies as outlined in 3.2.4, 3.2.5, 3.2.6 and 3.2.7 of the Manual(s) and agree to be bound by the decisions of these bodies that affect us as the Licence Applicant. They further recognise and agree that, in accordance with 3.2.7, evidence, or facts, not presented in line with the Core Process and placed before the FIB will not be considered by the Appeals Body when reaching their decision.</p> <p>8) The Club confirm that they are legally based in the territory of the IFA and will play their home matches only within that territory. They accept that a change in our designated stadium is subject to a decision of the competent body responsible for the respective competitions (UEFA if UEFA competition).</p> <p>9) The Club confirm they:</p> <ul style="list-style-type: none"> • Have the right to use the name and brands of the club and agree not to change the name of the club for advertising/promotional purposes; and • Agree to accept no clauses in contracts with television, sponsors or other commercial partners that could restrict the club in its freedom of decision or affect its management. <p>10) The Club accept that only members of the IFA can apply for and obtain a licence and that members who are individuals cannot apply for or obtain a licence in line with 4.3.1. They further accept that licence applicants only can appeal and be a party to appeal proceedings.</p> <p>11) The Club accept that they 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.</p> <p>12) The Club accept that they must be the sole beneficial owner of all the club's players' contracts and have sole control of football activities. The club 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 either the registered member or the football company.</p> <p>13) The Club accept that they are responsible for ensuring that all players of the club in the IFAP are registered with the IFA and, if non-amateur players, have a written player's contract with the club.</p> <p>14) The Club confirm they have provided evidence (if any) with the IFA application form of any relationships (financial or otherwise) between our club and any other legal entities that are wholly owned, associated or affiliated to the licence applicant. The Club confirm they will inform the IFA of any such relationships which are formed during the life of the licence.</p>

No.	Grade	Description
		<p>15) The Club confirm that they will inform the IFA about any significant change, event or condition of major economic importance if subsequent event occurred after the submission of the licensing documentation in accordance with the rules fixed in the IFA Club Licensing Manual(s).</p> <p>16) The Club confirm their acceptance of the form of confidentiality agreement provided by the Club Licensing Department.</p> <p>17) The club accepts that the Club Licensing administration has the right to make public statements where a club formally applies and/or subsequently withdraws their licensing application at any time during the process.</p> <p>18) The Club confirm that they will only play in competitions recognised and endorsed by the IFA and will participate in competitions at international level only with the written approval of the football bodies (IFA, UEFA and FIFA). For the avoidance of doubt this does not relate to training matches.</p> <p>19) The Licensing Manager, the Club Licensing Committee or its nominated bodies, or UEFA, will have the power to carry out spot checks on clubs by attending at the club 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 in line with 2.2.1.1.</p> <p>20) The club accept that the Club Licensing Committee and Licensing Administration reserve 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.</p> <p>The club accepts that it must notify the Club Licensing Committee and Licensing Administration of any change in circumstances relating to creditors and/or debtors. Clubs who fail to comply with the above or who at the date of submissions, are involved in proceedings (legal or otherwise), may at the discretion of the Club Licensing Committee have a licence refused or any existing licence revoked.</p> <p>This declaration must be executed by the relevant signatories between January 1 – January 31, 2012.</p>

No.	Grade	Description
L.02	A	<p>CURRENT CONSTITUTION AND RULES</p> <p>The license applicant must provide a copy of the current Memorandum and Articles of Association of the Company or in the event that the licence applicant is a private members club or an unincorporated body / association, a copy of the current Constitution and Rules.</p>
L.03	A	<p>NAME AND LEGAL FORM</p> <p>The license applicant must provide confirmation of its full legal name and legal form (whether a legal company, limited liability company (by share), limited liability company (by guarantee), private members club or unincorporated association).</p> <p>This declaration must be executed by the relevant signatories between January 1 – January 31, 2012.</p>
L.04	A	<p>AUTHORISED SIGNATORIES</p> <p>The license applicant must provide a list of authorised signatories (last name, first name, home address) and type of required signature (individual, collective, etc.).</p> <p>This declaration must be executed by the relevant signatories between January 1 – January 31, 2012.</p>
L.05	A	<p>MEMBERSHIP / REGISTER EXTRACT</p> <p>The Club must be an affiliated member of the Irish Football Association and fulfil the conditions of membership defined in the statutes and regulations of the Irish Football Association.</p> <p>This must be demonstrated by submission of the IFA Club Return Club (this shall include the name and registered address of the club).</p>
L.06	A	<p>BOARD MEETING MINUTES</p> <p>The IFA may request relevant excerpts from Board / Committee meeting minutes in order to clarify and / or confirm statements or assertions made by the Licence Applicant regarding its domestic club licence application.</p>

9.2.2 “B” CRITERIA

No.	Grade	Description
L.07	B	<p>INSURANCE</p> <p>The licence applicant must furnish evidence of public and employers liability insurance.</p> <p>Registration requires confirmation that Football Clubs as a minimum have Employers’ Liability Insurance for £10 million Indemnity and Public/Product Liability Insurance for £1million Indemnity.</p> <p>The documentation from a bona fide insurer must be provided to satisfy the above.</p> <p>Failure to do so may result in sanctions to be determined by the Committee.</p>

10. FINANCIAL CRITERIA

10.1 INTRODUCTION

The financial criteria have been a challenging category to develop for the IFA. This is because the criteria stated in the UEFA Club Licensing Manual are more stringent than the level of audit required by Companies House for small businesses. Northern Ireland league clubs are mainly categorised as small businesses, this means that they would typically be exempt from a full audit, however, UEFA requires clubs to undergo a full audit.

The improvements in this revised version provide a sensible level of requirements to be met by clubs who wish to compete in European competitions and hence benefit from the exposure and revenue this level of competition can generate.

The financial criteria relates to:

- *Historic financial information* about a club's financial performance and position; and
- *Future financial information* about a club's future prospects.

The financial criteria to be met for participation in the 2012/13 UEFA season are set out in this chapter. This means that financial information in respect of the *financial year* ending in 2011 will form part of the information to be assessed by the IFA for clubs to obtain a licence for the 2012/13 season.

NOTE: In addition to satisfying the finance criteria defined in this section of the IFA Club Licensing Manual (based on UEFA Club Licensing Regulations Edition 2010), clubs MUST also, as a minimum, meet all additional mandatory requirements as defined in the Domestic Club Licensing manual. These shall include, but not be limited to;

- 1) F.04 Supplementary Financial Information
- 2) F.09 Projected Cash flow Statement
- 3) F.10 Monthly Management Declaration
- 4) F.11 Request for Additional Financial Information

10.2 OBJECTIVES

The financial criteria aim principally to:

- Improve the economic and financial capability of the clubs;
- Increase a clubs' transparency and credibility;
- Place the necessary importance on the protection of creditors;
- Safeguard the continuity of international competitions for one season; and
- Monitor financial fair play in UEFA club competitions.

10.3 BENEFITS

Implementation of the financial criteria will help deliver both short and long term improvements for clubs, the IFA and for the football family in general.

For the **football family** the financial criteria should help to:

- Safeguard the continuity and integrity of competitions;
- Increase the transparency and credibility of clubs' financial operations and, thereby, of European football in general;

- Improve confidence in the financial viability of the football industry;
- Create a more attractive market for the game’s commercial partners and investors;
- Provide the basis for fair competition, because competition is not just about the teams’ on-the-pitch but off it as well.

For the **IFA** the financial criteria should help to:

- Improve its understanding of the financial position and prospects of their member clubs;
- Enhance its ability to be proactive in assisting clubs with financial issues; and
- Provide a starting point for club benchmarking at a national level.

For the **clubs**, compliance with the financial criteria should help to:

- Improve standards and quality of financial management and planning activities;
- Enable better management decision-making;
- Enhance clubs’ financial and business credibility with stakeholders;
- Improve financial stability; and
- Enhance revenue generating ability and cost management.

10.4. REPORTING ENTITY AND REPORTING PERIMETER

10.4.1 THE CRITERION

No.	Grade	Description
F.01	A	REPORTING ENTITY AND REPORTING PERIMETER The licence applicant must provide the licensor with the overall legal group structure (e.g. presented in a chart), duly approved by management.

This document must include information on any subsidiary, any associated entity and any controlling entity up to the ultimate parent company and ultimate controlling party. Any associated company or subsidiary of such parent must also be disclosed

The legal group structure must clearly identify the entity which is the member of the UEFA member association and also mention the following for any subsidiary of the licence applicant:

- a) Name of legal entity;
- b) Type of legal entity;
- c) Information on main activity and any football activity;
- d) Percentage of ownership interest (and, if different, percentage of voting power held);
- e) Share capital;
- f) Total assets;
- g) Total revenues;
- h) Total equity.

The licence applicant determines 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.

If the licence applicant has control of any subsidiary, then consolidated financial statements must be prepared and submitted to the licensor as if the entities included in the reporting perimeter were a single company.

A subsidiary may be excluded from the reporting perimeter only if:

- a) the subsidiary is immaterial compared with the overall group made by the licence applicant; or
- b) the subsidiary's activity is clearly and exclusively not related to football.

If a subsidiary is excluded from the reporting perimeter, the management of the licence applicant must justify its decision to the licensor in detail.

If the licence applicant is controlled by a parent who has been included in the reporting perimeter, consolidated financial statements must be prepared and submitted to the licensor as if the entities included in the reporting perimeter were a single company.

If the licence applicant is a football company, it must provide the licensor with the financial information of the football company and the registered member (e.g. combined or consolidated financial statements as if they were a single company).

All compensation paid to players arising from contractual or legal obligations, all costs/proceeds of acquiring/selling a player's registration and all revenues arising from gate receipts must be accounted for in the books of one of the entities included in the reporting perimeter.

10.5. AUDITED FINANCIAL STATEMENTS

10.5.1 THE CRITERION

No.	Grade	Description
F.02	A	<p>AUDITED FINANCIAL STATEMENTS</p> <p>Annual financial statements based on the local legislation for incorporated companies shall be prepared and audited by independent auditors. Section 477 of the Companies Act 2006, which allows smaller UK and NI Companies to be exempt from a full audit is not applicable for the purpose of this criterion.</p> <p>The annual financial statements must consist of:</p> <ul style="list-style-type: none">a) a balance sheet;b) a profit and loss account;c) a cash flow statement;d) notes, comprising a summary of significant accounting policies and other explanatory notes; ande) a financial review by management. <p>Annual financial statements must be audited by an independent auditor as per ANNEXE G.</p> <p>The annual financial statements must meet the minimum disclosure requirements as set out in ANNEXE H and the accounting principles set out in ANNEXE I.</p>

10.5.2. REPORTING PERIOD

The licence applicant must submit audited annual financial statements in respect of the most recent statutory closing date prior to the 23 March 2012 submission deadline to the IFA.

10.5.3 THE AUDITOR'S REPORT

The type of audit opinion provided will have implications for the IFA's own assessment of the licence applicant's audited annual financial statements.

An unqualified opinion shall be expressed when the auditor concludes that the financial statements give a true and fair view of the state of the companies affairs as at the statutory closing date. An auditor's report is considered to be modified in the following four situations:

- i) Emphasis of matter;
- ii) Qualified opinion;
- iii) Disclaimer of opinion; or
- iv) Adverse opinion.

10.5.4. LICENSOR DECISION

It is the responsibility of the IFA to assess the annual financial statements (that may also include supplementary information) to form the basis for his licensing decision. As part of his assessment, the IFA shall read and consider the annual financial statements and the auditor's report therein.

The licence must be refused:

- 1) if the annual financial statements are not submitted to the IFA within the defined deadline.
- 2) if the licence applicant submits annual financial statements that do not meet the minimum requirements for the content and accounting.

The licence may be refused:

- 3) if the auditor's report has a disclaimer of opinion or an adverse opinion, unless a subsequent audit opinion without disclaimer of opinion or an adverse opinion is provided (in relation to another set of financial statements for the same financial year, that meet the minimum requirements) and the IFA is satisfied with the subsequent audit opinion.
- 4) if the auditor's report has in respect of **going concern**, either an emphasis of matter or a qualified 'except for' opinion, or if in the opinion of the IFA there is significant doubt in respect of going concern, unless either:
 - i) a subsequent audit opinion without going concern emphasis of matter or qualification is provided in relation to the same financial year**and/or** (as directed by the licensor)
 - ii) additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the season to be licensed has been provided to, and assessed by, the IFA to its satisfaction.
- 5) if the auditor's report has in respect of **a matter other than going concern** either an emphasis of matter or a qualified 'except for' opinion, or if in the opinion of the IFA there is significant doubt in respect of a matter other than going concern unless additional documentary evidence is provided and assessed to the satisfaction of the IFA. The additional evidence requested by the IFA may be dependent on the reason for the modification to the audit report.

10.5.5 REQUIREMENT FOR PREPARATION OF A PLAYER IDENTIFICATION TABLE

Due to the specificity of player acquisition costs, licence applicants must prepare a player identification table. The player identification table is also a tool that can be used by management (and auditors) to reconcile the balance sheet and profit and loss account figures relating to player registrations to the underlying detail, and for annual impairment considerations.

The minimum information for the content of the player identification table in respect of each relevant player's registration held during the period is defined in **ANNEXE I**.

The player identification table must be provided to the auditor.

10.5.6 RELEVANT ANNEXES / TEMPLATES

ANNEXE G Determination of the Auditor and Auditor's Assessment Procedures

ANNEXE H Minimum Disclosure Requirements

ANNEXE I Basis for the preparation of financial statements

10.6. INTERIM FINANCIAL STATEMENTS

10.6.1 THE CRITERION

No.	Grade	Description
F.03	A	<p>FINANCIAL STATEMENTS FOR THE INTERIM PERIOD – REVIEWED</p> <p>If the statutory closing date of the licence applicant is prior to 31 December 2011, then additional financial statements covering the interim period up to 31 December 2011 must be prepared and submitted. These interim statements cannot exceed nine months unless under exceptional circumstances as determined by the Club Licensing Committee.</p> <p>Interim financial statements must be reviewed or audited by an independent auditor as defined in ANNEXE G.</p> <p>The interim financial statements must consist of:</p> <ul style="list-style-type: none">a) a balance sheet as of the end of the interim period (i.e. 31 December) and a comparative balance sheet as of the end of the immediately preceding full financial year (i.e. the most recent set of audited accounts);b) a profit and loss account for the interim period, with comparative profit and loss accounts for the comparable interim period of the immediately preceding financial year (e.g. if May year end then comparative figures are 1 June to 31 December of previous interim period);c) a cash flow statement for the interim period, with a comparative statement for the comparable interim period of the immediately preceding financial year (e.g. if May year end then comparative figures are 1 June to 31 December of previous interim period);d) specific explanatory notes. <p>The interim financial statements must meet the minimum disclosure requirements as set out in ANNEXE H. Additional line items or notes must be included if their omission would make the interim financial statements misleading.</p>

		The interim financial statements must follow the same accounting policies as those followed for the preparation of the annual financial statements, except for accounting policy changes made after the date of the most recent full annual financial statements that are to be reflected in the next annual financial statements – in which case details must be disclosed in the interim financial statements.
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10.6.2 THE PURPOSE OF THE CRITERION

Criterion F.03 is only applicable if the *statutory closing date* of the licence applicant is before 31 December.

Interim financial statements shall contain either a complete or condensed set of financial statements for a period shorter than a licence applicant's full financial year.

The requirement for an independent auditor to review and report on the interim financial statements enhances the credibility of the information. The process undertaken by management to prepare interim financial statements helps provide a more consistent approach amongst the member associations.

10.6.3 REPORTING PERIOD

For those licence applicants required to prepare interim financial statements, they shall cover the interim period beginning on the day immediately after the statutory closing date and ending on a date not earlier than 31 December. An interim period is defined as a financial reporting period shorter than a full financial year.

If the licence applicant did not have to prepare interim financial statements for the comparable interim period of the immediately preceding financial year, comparative figures may refer to the figures from the financial statements of the immediately preceding full financial year. For example, this may be the case for a club promoted from a lower division not having previously undergone the licensing system in its preceding financial years.

10.6.4 THE AUDITOR'S REVIEW REPORT

Based on the work performed the auditor shall assess whether any information obtained during the review indicates that the interim financial statements do not give a true and fair view (or are not presented fairly, in all material respects) in accordance with applicable UK Law.

If matters have come to the auditor's attention the auditor shall describe in his review report those matters that impair a true and fair view (or a fair presentation, in all material respects) in accordance with the identified financial reporting framework. This description shall include, unless impracticable, a quantification of the possible effect(s) on the interim financial statements, and either:

- a) Express a qualified conclusion; or
- b) When the effect of the matter is so material and pervasive to the interim financial statements that the auditor concludes that a qualified conclusion is not adequate to disclose the misleading or incomplete nature of the interim financial statements, the auditor may express an adverse conclusion.

If there has been a material scope limitation the auditor shall describe the limitation and either:

- c) Express a qualified conclusion in respect of the possible adjustments to the financial statements that have been determined to be necessary had the limitation on the scope of the auditors work not existed; or
- d) When the possible effect of the limitation is so significant and pervasive that the auditor concludes that no level of assurance can be provided he/she shall not provide any assurance and disclaim a conclusion.

In certain circumstances an emphasis of matter paragraph may be added to a review report, without affecting the auditor's conclusion to highlight a matter that is included as a note to the interim financial statements that more extensively discusses the matter.

Going concern is a fundamental accounting concept. Whilst management may not consider going concern as fully at the interim stage as they would for annual financial statements, they must undertake a review of their previous work performed in respect of the previous statutory closing date. They shall look at the position in respect of the previous statutory closing date to see whether any of the significant factors which they had identified at that time have changed in the interim to such an extent as to affect the appropriateness of the going concern assumption.

As part of the review the auditor should inquire whether management has changed its assessment of the entity's ability to continue as a going concern. When, as a result of this inquiry or other review procedures the auditor becomes aware of events or conditions that may cast significant doubt on the entity's ability to continue as a going concern, the auditor should inquire of management as to its plans for future action and consider the adequacy of the disclosures about such matters in the interim financial statements. If necessary, the auditor may consider that the uncertainties in respect of going concern need to be expressed in his review report and will, in turn, have implications for the IFA's own assessment procedures.

10.6.5 LICENSOR DECISION

For those licence applicants required to submit interim financial statements, they must be assessed by the IFA to form the basis for his licensing decision in respect of criterion F.03. As part of its assessment, the IFA shall read and review the interim financial statements.

The licence must be refused:

- a) If the interim financial statements are not submitted to the IFA within the defined deadline.
- b) If the licence applicant submits interim financial statements that do not meet the minimum requirements for the content and accounting.

Having read and considered the interim financial statements, the IFA must assess it according to the points below:

- a) If in the opinion of the IFA there is significant doubt in respect of **going concern**, then the licence must be refused, unless additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the season to be licensed has been provided to, and assessed by, the IFA to its satisfaction.
- b) If in the opinion of the IFA there is significant doubt in respect of **a matter other**

than going concern either an emphasis of matter or a qualified conclusion, then the IFA must consider the implications of the modification for club licensing purposes. The licence may be refused, unless additional documentary evidence is provided to, and assessed by, the IFA to its satisfaction.

10.6.7 RELEVANT ANNEXES / TEMPLATES

ANNEXE G Determination of the Auditor and Auditor's Assessment Procedures

ANNEXE H Minimum Disclosure Requirements

ANNEXE I Basis for the preparation of financial statements

10.7. FINANCIAL LETTER OF SUPPORT

10.7.1 THE CRITERION

No.	Grade	Description
F.05	A	<p>FINANCIAL LETTER OF SUPPORT</p> <p>If the licence applicant's financial information exhibits certain warning signs in respect of going concern or a matter other than going concern, then the licensee is required to submit individual Financial Letters of Support from creditors and persons providing financial support to the club. Furthermore, the club may also have to detail in writing the premise on which it considers itself capable of continuing as a going concern for the period for which it is seeking a licence.</p> <p>In respect of the review of the financial information submitted in F.02 and F.03, the IFA shall, at its discretion, request and direct the club to submit Financial Letter(s) of Support as detailed above.</p>

10.7.2. ASSESSMENT OF THE INFORMATION

If the licence applicant's historic financial information exhibits certain warning signs the club must provide the IFA with all information and documentary evidence to prove to its satisfaction the club's capability to continue as a going concern. In this respect the IFA will assess the Financial Letters of Support signed by creditors and persons providing financial support as well as the future financial information provided by the club.

10.7.3 LICENSOR DECISION

The licence must be refused:

If, based on the historic financial information, Financial Letter(s) of Support and future financial information, in the IFA's judgement, the applicant may not be able to continue as a going concern until at least the end of the season to be licensed.

10.8. NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS ARISING FROM TRANSFER ACTIVITIES

10.8.1 THE CRITERION

No.	Grade	Description
F.06	A	<p>NO PAYABLES OVERDUE FROM TRANSFER/LOANS</p> <p>The licence applicant must prove that as at 31 March 2012 it has no overdue payables that refer to transfer activities that occurred prior to 31 December 2011.</p> <p>Payables are those amounts due to football clubs as a result of transfer activities, including training compensation and solidarity contributions defined in the FIFA Regulations on the Status and Transfer of Players, as well as any amount due on the fulfilment of certain conditions.</p> <p>Payables are not considered as overdue within the meaning of these regulations if the licensee applicant is able to prove by 31 March that:</p> <ul style="list-style-type: none">• they have been fully settled;• deferred by mutual agreement;• are subject to legal proceedings submitted to a competent authority;• the claim is manifestly unfounded. <p>The licence applicant must prepare and submit to the IFA a transfer table disclosing all transfer activities (incl. loans) into the club only, undertaken up to 31 December 2011 and irrespective of whether there is an amount outstanding to be paid at 31 December 2011.</p> <p>All transfer and loan activity <u>into</u> the club only must be listed.</p> <p>Clubs MUST provide an auditor's report of factual findings as per the detail of Annexe K with copies of documents (e.g. bank statements / payroll records) on which he relied when forming his opinion.</p>

10.8.2. REPORTING DATE

Regardless of the statutory closing date or interim financial reporting date of a licence applicant the criterion is to be assessed as at 31 December of the year preceding the season to be licensed.

10.8.3 INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

10.8.3.1 INTRODUCTION TO THE CONTENT OF THE TRANSFERS PAYABLES TABLE

For the purpose of criterion F.06, payables are only those amounts due to football clubs arising from the *direct costs of acquiring a player's registration*. These include training compensation and solidarity contributions as defined in the "FIFA Regulations for the Status and Transfer of Players" as well as clauses for future compensation.

10.8.3.2. TRANSFER/LOAN PAYABLES TABLE

The licence applicant must disclose all transfer activities (including loans) undertaken up to 31 December, irrespective of whether there is an amount outstanding to be paid at 31 December. In addition, the licence applicant must disclose all transfers subject to a claim pending before the competent authority under national law or proceedings

pending before a national or international football authority or relevant arbitration tribunal.

The transfer payables table must contain the following information as a minimum (in respect of each player transfer, including loans):

- a) Player (identification by name or number);
- b) Date of the transfer/loan agreement;
- c) The name of the football club that formerly held the registration;
- d) Transfer (or loan) fee paid and/or payable (including training compensation and solidarity contribution);
- e) Other direct costs of acquiring the registration paid and/or payable;
- f) Amount settled and payment date;
- g) The balance payable at 31 December in respect of each player transfer including the due date for each unpaid element;
- h) Any payable as at 31 March (rolled forward from 31 December) including the due date for each unpaid element, together with explanatory comment; and
- i) Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as of 31 December.

The licence applicant must reconcile the total liability as per the transfer payables table to the figure in the financial statements balance sheet for 'Accounts payable relating to player transfers' (if applicable) or to the underlying accounting records. The licence applicant is required to report in this table all payables even if payment has not been requested by the creditor.

The transfer payables table must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licence applicant.

10.8.4. ASSESSMENT OF THE INFORMATION

10.8.4.1 ASSESSMENT PROCEDURES

The Irish Football Association will carry out the following procedure to assess criterion F.06:

- a) Reading the transfer payables table prepared by management;
- b) Making enquires of management regarding the compilation of the transfer payables table; and
- c) Comparing the information to the sources from which it was obtained.
- d) Check that the total liability per the transfer payables appear in the End of Year Accounts. The figure should be listed as "Accounts payable relating to player transfers," either on the face of the balance sheet or in the notes to the balance sheet (within breakdown of creditors).

If the Irish Football Association appoints an external auditor to carry out the assessment then the auditor's report of factual findings shall:

- a) Include a statement confirming that the assessment was conducted by way of agreed-upon-procedures according to the relevant national standards or practices where these comply with the requirements of I.S.R.S. 4400; and
- b) be submitted to the IFA together with the relevant documentation to form the basis for his licensing decision.

10.8.5. LICENSOR DECISION

The IFA shall as part of his assessment, read the information in respect of payables from transfer/loan activities.

The licence must be refused if:

- 1) The information in respect of payables from transfer activities is not submitted to the IFA.
- 2) The licence applicant submits information that does not meet the minimum disclosure requirements.
- 3) The licence applicant has overdue payables that refer to transfer activities that occurred prior to the previous 31 December.

However, if the Licence Applicant is in breach of point 3, the Licence Applicant may still be granted if the licence applicant is able to prove by the following 31 March that:

- a) It has paid the relevant amount in full; or
- b) It has concluded an agreement which has been accepted in writing by the creditor to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); or
- c) It 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; however, if the decision-making bodies (licensor and/or Club Financial Control Panel) 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 relevant amount will still be considered as an overdue payable; or
- d) It has contested 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 reasonable satisfaction of the relevant decision-making bodies (licensor and/or Club Financial Control Panel) that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

10.8.6. RELEVANT ANNEXES

ANNEXE K Payables reporting: illustrative form of agreed upon procedures / Auditor's Report of Factual Findings

10.9. NO PAYABLES OVERDUE TOWARDS EMPLOYEES AND TAX AUTHORITIES

10.9.1. THE CRITERION

No.	Grade	Description
F.07	A	<p>NO PAYABLES OVERDUE TO EMPLOYEES AND TAX AUTHORITIES</p> <p>The licence applicant must prove that as at 31 March 2012 it has no overdue payables towards its employees or social and tax authorities as a result of contractual and legal obligations towards its employees that arose prior to 31 December 2011.</p> <p>Payables are not considered as overdue within the meaning of these regulations if the licensee applicant is able to prove by 31 March that:</p> <ul style="list-style-type: none">• they have been fully settled;• deferred by mutual agreement;• are subject to legal proceedings submitted to a competent authority;• the claim is manifestly unfounded. <p>All employees that have worked in the period 1 January 2011 to 31 December 2011, including those who have left their post during this time, must be accounted for on both the club's No Payables to Employees Form and Personnel List.</p> <p>Signed confirmation must be obtained from each paid employee at the time of leaving that the club has met all its financial obligations arising from contractual agreements to the employee. Where signed confirmation is not obtained, supporting payroll documentation must be provided to confirm all payments due have been made.</p> <p>Agreements with Tax Authorities must include both PAYE/NIC and VAT.</p> <p>If payables overdue to PAYE/NIC and/or VAT are outstanding and have been deferred by mutual agreement, then written confirmation of such deferment agreement MUST be provided.</p> <p>Such written deferment agreement(s) MUST be explicit in terms of total amounts owed and applicable deadlines/schedule for payment(s) MUST also be included.</p> <p>The IFA reserves the right, as per F.11, to seek clarification and confirmations regarding the detail contained within such deferment agreement(s).</p> <p>Clubs must detail their PAYE/NIC and VAT position over the period 1 January – 31 December 2011. (See Template 46)</p> <p>Clubs MUST provide an auditor's report of factual findings as per the detail of Annexe K with copies of documents (e.g. bank statements / payroll records) on which he relied when forming his opinion.</p>

10.9.2. REPORTING DATE

Regardless of the statutory closing date or interim financial reporting date of a licence applicant, the criterion is to be assessed as at 31 December of the year preceding the season to be licensed.

10.9.3 INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

10.9.3.1. INTRODUCTION TO THE CONTENT OF PAYABLES TOWARDS EMPLOYEES AND TAX AUTHORITIES

For the purpose of criterion F.07 the term 'employees' includes the following persons:

- All professional players according to the applicable FIFA Regulations for the Status and Transfer of Players and
- Those administrative, technical and security staff who are, according to Chapter 8 of this Manual, graded "A" and more specifically: the General Manager (P.01), the Club Secretariat (P.02), the Finance Officer (P.03), the Security Officer (P.04), the Team Manager (P.05), the Head of the Development Programme (P.06), the Development Coaches (P.07), the Medical Doctor (P.08) Sports Therapist / Physiotherapist, (P.09) and the Media Officer (P.10). This list is not exhaustive.

Amounts payable at 31 December will sometimes include amounts due to people who, for various reasons, are no longer employed by the applicant. Regardless of the way such payables are accounted for in the financial statements, they fall within the framework of criterion F.07 which requires the obligation to be settled / paid within the period or duration stipulated in the contract and/or defined by law.

An employee confirmation must be submitted to the Irish Football Association by March 23 of the year to be licensed. Where signed confirmation is not obtained, supporting payroll documentation must be provided to confirm all payments due have been made.

10.9.3.2. LIST OF EMPLOYEES/PERSONNEL

The licence applicant shall prepare a schedule showing all employees who were employed at any time during the year covering up to 31 December of the preceding season to be licensed.

10.9.3.3. DOCUMENTATION OF PAYABLES TOWARDS PAYE/NIC AND VAT

The licence applicant shall submit to the Irish Football Association the necessary documentary evidence showing the amount payable (if any), as at 31 December of the year preceding the season to be licensed, to the Tax Authorities regarding PAYE/NIC and VAT.

The PAYE worksheet and the VAT reconciliation worksheet must be completed.

10.9.4 ASSESSMENT OF THE INFORMATION

10.9.4.1 ASSESSMENT PROCEDURES

The procedures to be performed to assess the information from licence applicants in relation to overdue payables towards employees and social tax authorities must be carried out by the licence applicant's own auditors. This process is more efficient given that much of the procedures required overlaps with normal audit requirements and vouching to source data is necessary.

As the assessment procedures involve the licence applicant's auditor, the work must be performed by way of agreed upon procedures and submission of a factual findings report.

International Standard on Related Services 4400 'Engagements to Perform Agreed-Upon Procedures Regarding Financial Information' provides 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.

The agreed-upon procedures include procedures such as, but not limited to,:

- a) Reading the information prepared by management;
- b) Making enquiries of management regarding the compilation of the information;
- c) Obtaining and inspecting confirmation letters from employees; and
- d) Comparing the information to the sources from which it was obtained;
- e) Examine a selection of bank statements in support of payments.

ANNEXE K contains further guidance in respect of the Agreed-Up On Procedures that must be performed by the Auditor / Auditor's Report of Factual Findings.

10.9.5 LICENSOR DECISION

The IFA shall, as part of his assessment, read the information in respect of payables towards employees and tax authorities and also read the auditor's report of factual findings, if such a report is submitted.

The licence must be refused:

- 1) If the information in respect of payables overdue towards employees, PAYE/NIC and VAT is not submitted to the IFA.
- 2) If the licence applicant submits information that does not meet the minimum disclosure requirements.
- 3) The licence applicant has overdue payables towards its employees or social and tax authorities as a result of contractual and legal obligations towards its employees that arose prior to 31 December 2011.

However, if the Licence Applicant is in breach of point 3) the licence may still be granted if the licence applicant is able to prove by the following 31st March that:

- a) It has paid the relevant amount in full; or
- b) It has concluded an agreement which has been accepted in writing by the creditor to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); or
- c) It 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; however, if the decision-making bodies (licensor and/or Club Financial Control Panel) 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 relevant amount will still be considered as an overdue payable; or
- d) It has contested 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 reasonable satisfaction of the relevant decision-making bodies (licensor and/or Club Financial Control Panel) that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

If the decision-making bodies consider that proceedings may have been opened or contested by the licence applicant with the sole purpose to bring overdue balances into the disputed category (as a way of creating a situation as described in c) and d) above

and 'buying time'), the IFA may request additional evidence in order to be satisfied that the matter is not without merit.

10.9.6. RELEVANT ANNEXES

ANNEXE K Payables reporting: illustrative form of agreed upon procedures / Auditor's Report of Factual Findings

10.10. WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION

10.10.1. THE CRITERION

No.	Grade	Description
F.08	A	<p>WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION</p> <p>Within seven days prior to the licensing decision to be made by the First Instance Body (30 April 2012), the licence applicant must make a written representation to the IFA.</p> <p>This written representation letter must state whether or not any significant events have 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 or financial statements where applicable.</p>

10.10.2. REPORTING PERIOD

The licence applicant must prepare and submit to the IFA a management representation letter, within the seven day period prior to the start of the period in which the licensing decision is to be made by the FIB.

The deadline date will be defined by the IFA and communicated, in advance, to the licence applicants in writing.

10.10.3. INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

Each licence applicant must prepare and submit to the IFA a management representation letter. The management representation letter must state whether or not there have been any events or conditions of major economic importance since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements.

If any events or conditions of major economic importance have occurred, the management representation 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.

Approval by management shall be evidenced by way of a signature on behalf of the executive body of the licence applicant.

The IFA may request additional information and/or representation from management.

The Licence Applicant must declare whether any of the following occurs: -

- a) Fixed term borrowing approaching maturity without realistic prospects of renewal or repayment;
- b) Indications of withdrawal of financial support by financiers and other creditors;
- c) Substantial operating losses since the last submitted financial statements;
- d) Inability to pay creditors on due dates;

- e) Inability to comply with the terms of loan agreements with finance providers;
- f) Discovery and confirmation of material fraud or errors that show the financial statements are incorrect;
- g) Determination of pending legal proceedings against the applicant that result in claims that are unlikely to be satisfied;
- h) 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;
- i) A significant change of key management;
- j) 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.
- k) Any other events or conditions of major economic importance.

10.10.4. LICENSOR DECISION

The Irish Football Association will carry out the assessment procedure by reading and considering the information in respect of any *event or condition of major economic importance*, in combination with the historic financial information and future financial information provided by the licence applicant.

The licence must be refused if:

- a) the management representations letter is not submitted to the IFA within the defined deadline.
- b) based on the information in respect of any event or condition of major economic importance, historic financial information and future financial information that the IFA has assessed, in the IFA's judgement, the applicant may not be able to continue as a going concern until at least the end of the season to be licensed.

10.11. CRITERION: FUTURE FINANCIAL INFORMATION

10.11.1 THE CRITERION

No.	Grade	Description
F.09	A	Future financial information The licence applicant must prepare and submit future financial information in order to demonstrate to the licensor its ability to continue as a going concern until the end of the licence season if it has breached any of the indicators defined in paragraph 2 below.

10.11.2. ASSESSMENT OF THE FUTURE FINANCIAL INFORMATION

10.11.2.1. INDICATORS

Licence applicants must submit future financial information that meets the minimum requirements, if the licence applicant's historic financial information exhibits certain warning signs. The future financial information must be assessed by the IFA and/or an independent auditor and subsequently, the licensee is required to prepare and submit updated future financial information during the season to be licensed. The warning signs are measured by a set of financial indicators that if breached may indicate to the IFA some concern about the financial performance and future prospects of that licence applicant.

The IFA is responsible for assessing whether or not an indicator is breached.

10.11.2.2. DEFINITION OF THE INDICATORS

If a licence applicant exhibits any of the conditions described by IND.01 or IND.02 (below) the licence applicant is considered in breach of the indicator(s).

No.	Description
IND.01 Going concern	The auditor's report in respect of the annual or interim financial statements submitted in accordance with F.02 and F.03 includes an emphasis of matter or a qualified opinion/conclusion in respect of going concern.
IND.02 Negative Equity	The annual financial statements (including, where required, the supplementary information) submitted in accordance with F.02 disclose a net liabilities position that has deteriorated relative to the comparative figure contained in the previous year's annual financial statements, or the interim financial statements submitted in accordance with F.03 (including, where required, the supplementary information) disclose a net liabilities position that has deteriorated relative to the comparative figure at the preceding statutory closing date.

10.11.3. REPORTING PERIOD

The licence applicant must prepare future financial information covering the period commencing immediately after the later of the statutory closing date of the annual financial statements (submitted in accordance to F.02) or, if applicable, the balance sheet date of the interim financial statements (submitted in accordance with criterion F.03); and covering the entire season to be licensed.

For example, the future financial information would cover the 18 month period from 1 January to 30 June of the following year.

Future financial information must be prepared, as a minimum, on a quarterly basis.

10.11.4. INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

Licence Applicants must prepare and submit Future Financial Information in a format as shown in **Annexe M**. The suggested format will provide a combined profit and loss and cash flow and will provide all the information necessary to the IFA in order to form an opinion about the future prospects of the clubs. In addition, the assumptions that will be given can be in a more simplified format.

The future financial information together with the assumptions upon which they are based must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licence applicant.

10.11.5. ASSESSMENT PROCEDURES

The IFA will evaluate the information submitted by the Licence Applicant. If the licence applicant is in breach of any indicator the future financial information will be subject to certain minimum assessment procedures carried out by the IFA.

The assessment procedures will include, as a minimum, the following:

- a) check whether the future financial information is arithmetically accurate;
- b) through discussion with management and review of the future financial information, determination whether the future financial information has been prepared using the disclosed assumptions and risks;
- c) check that the opening balances contained within the future financial information are consistent with the balance sheet shown in the immediately preceding audited annual financial statements or reviewed interim financial statements (if such interim statements have been submitted); and
- d) check that the future financial information has been formally approved by the executive body of the licence applicant.

The IFA will subsequently decide the following: -

- The Licence must be refused if the Licence applicant does not submit future financial information, which meets the minimum requirements for the content, as defined in the Criterion, within the defined deadline.
- The Licence must be refused if based on the historic financial information and future financial information in the IFA's judgement the applicant may not be able to continue as a going concern, until at least the end of the season that will be licensed.

10.11.6. RELEVANT ANNEXES / TEMPLATES

ANNEXE M Future Financial Information

UEFA FINANCIAL FAIR PLAY REGULATIONS – EDITION 2010

On 27 May 2010 UEFA's Executive Committee unanimously approved the new UEFA Financial Fair Play Regulations, submitted to the committee with the support of all stakeholders in European football.

After a phased implementation over three years – 2010, 2011 and 2012 – the main cornerstone of the regulations, the break-even requirement, enters into force for the financial statements of the reporting period ending 2012, to be assessed during the 2013/14 UEFA club competition season.

These regulations are designed to:

- to introduce more discipline and rationality in club football finances;
- to decrease pressure on salaries and transfer fees and limit inflationary effect;
- to encourage clubs to compete with (in) their revenues;
- to encourage long-term investments in the youth sector and infrastructure;
- to protect the long-term viability of European club football;
- to ensure clubs settle their liabilities on a timely basis.

Clubs will be assessed on a risk basis, taking into account debts and salary levels, as well as the following main pillars:

- Break-even requirement – clubs must not spend more than they generate over a period of time
- No overdues payable during the season – towards other clubs, employees and/or social/tax authorities
- Provision of future financial information – to ensure clubs can meet their future obligations

Clubs in Northern Ireland who sportingly qualify for UEFA competition and hold a UEFA Licence are currently not subject to the break even requirement if they do not have relevant income and relevant expenses (as defined in Article 58) above EUR 5 million.

Part I. UEFA Club Monitoring

Chapter 1: Rights, duties and responsibilities of parties involved

Article 53 Responsibilities of the Club Financial Control Panel

- ¹ The Club Financial Control Panel:
 - a) selects, conducts and/or decides on compliance audits as defined in Article 71;
 - b) governs the club monitoring process as defined in Article 54 and in particular assesses the information prepared by the licensee and submitted by the licensor, considers whether this is appropriate and determines whether each monitoring requirement has been met and what further information, if any, is needed;
 - c) carries out all other tasks as specified in the relevant articles of the *UEFA Organisational Regulations*.
- ² In carrying out these responsibilities, the Club Financial Control Panel ensures equal treatment of all licensees and guarantees full confidentiality of all information provided.
- ³ The Club Financial Control Panel will at all times bear in mind the overall objectives of these regulations, in particular to defeat any attempt to circumvent these objectives.

Article 54 Monitoring process

- ¹ The monitoring process starts on submission by the licensor of the list of licensing decisions to the UEFA administration and ends at the end of the licence season.
- ² It consists of the following minimum key steps:
 - a) issuing of the monitoring documentation to the licensor and licensee;
 - b) return of the required completed monitoring documentation by the licensee to the licensor;
 - c) assessment and confirmation of the completeness of each licensee's documents by the licensor;
 - d) submission of the validated documentation by the licensor to the Club Financial Control Panel;
 - e) assessment of the documentation by the Club Financial Control Panel;
 - f) if appropriate, request for additional information by the Club Financial Control Panel;
 - g) decision by the Club Financial Control Panel as specified in the relevant provisions of the *UEFA Organisational Regulations*.
- ³ The deadlines for the above monitoring process steps are communicated to the licensors in a timely manner by the UEFA administration.

Article 55 Responsibilities of the licensor

- ¹ The licensor must:
 - a) communicate the deadlines of the monitoring process to the licensee;
 - b) cooperate with the Club Financial Control Panel in respect of its requests and enquiries;
 - c) as a minimum and in accordance with Annex IX G, ensure and confirm to the Club Financial Control Panel that in respect of the break-even information, all information submitted by the licensee is complete and corresponds to the information previously submitted for club licensing purposes;
 - d) assess and confirm to the Club Financial Control Panel that the selected reporting entity/entities is/are the same as those that fulfilled the club licensing criteria and is/are appropriate for club monitoring purposes;
 - e) inform the Club Financial Control Panel of any relevant information submitted by the licensee in respect of club monitoring requirements and any event occurring after the licensing decision that constitutes a significant change to the information previously submitted by the licensee.
- ² In carrying out these responsibilities, the licensor ensures equal treatment and guarantees full confidentiality of all information provided.

Article 56 Responsibilities of the licensee

The licensee must:

- a) cooperate with the licensor and the Club Financial Control Panel in respect of their requests and enquiries;
- b) provide the licensor and the Club Financial Control Panel with all necessary information and/or relevant documents to fully demonstrate that the monitoring requirements are fulfilled, as well as any other document requested and deemed to be relevant for club monitoring decision-making (the reporting entity or combination of entities in respect of which information is required to be provided must be the same as for club licensing);
- c) promptly notify the licensor in writing about any subsequent events that constitute a significant change to the information previously submitted to the licensor.

Chapter 2: Monitoring requirements

Article 57 Scope of application and exemption

- ¹ All licensees that have qualified for a UEFA club competition must comply with the monitoring requirements, i.e. with the break-even requirement (Articles 58 to 63) and with the other monitoring requirements (Articles 64 to 68).
- ² The following clubs are exempt from the break-even requirement:
 - a) a club that qualifies for a UEFA club competition on sporting merit and is granted special permission as defined in Article 15;
 - b) a licensee that demonstrates it has relevant income and relevant expenses (as defined in Article 58) below EUR 5 million in respect of each of the two reporting periods ending in the two years before commencement of the UEFA club competitions. Such an exemption decision is taken by the Club Financial Control Panel and is final.
- ³ If a licensee's annual financial statements are denominated in a currency other than euros, then to determine whether it should be exempt or not from the break-even requirement, the relevant figures must be converted into euros at the average exchange rate of the reporting period, as published by the European Central Bank.
- ⁴ If the reporting period for the annual financial statements is greater or less than 12 months, then the threshold of EUR 5m (relevant income/relevant expenses) is adjusted up or down according to the length of the reporting period. The flexed threshold level is then compared to the licensee's relevant income and relevant expenses as appropriate.

I. BREAK-EVEN REQUIREMENT

Article 58 Notion of relevant income and expenses

- ¹ Relevant income is defined as revenue from gate receipts, broadcasting rights, sponsorship and advertising, commercial activities and other operating income, plus either profit on disposal of player registrations or income from disposal of player registrations, excess proceeds on disposal of tangible fixed assets and finance income. It does not include any non-monetary items or certain income from non-football operations.
- ² Relevant expenses is defined as cost of sales, employee benefits expenses and other operating expenses, plus either amortisation or costs of acquiring player registrations, finance costs and dividends. It does not include depreciation/impairment of tangible fixed assets, amortisation/impairment of intangible fixed assets (other than player registrations), expenditure on youth development activities, expenditure on community development activities, any other non-monetary items, finance costs directly attributable to the construction of tangible fixed assets, tax expenses or certain expenses from non-football operations.
- ³ Relevant income and expenses must be calculated and reconciled by the licensee to the annual financial statements and/or underlying accounting records, i.e. historic, current or future financial information as appropriate.
- ⁴ Relevant income and expenses from related parties must be adjusted to reflect the fair value of any such transactions.
- ⁵ Relevant income and expenses are further defined in Annex X.

Article 59 Notion of monitoring period

- ¹ A monitoring period is the period over which a licensee is assessed for the purpose of the break-even requirement. As a rule it covers three reporting periods:
 - a) the reporting period ending in the calendar year that the UEFA club competitions commence (hereinafter: reporting period T), and

- b) the reporting period ending in the calendar year before commencement of the UEFA club competitions (hereinafter: reporting period T-1), and
- c) the preceding reporting period (hereinafter: reporting period T-2).

As an example, the monitoring period assessed in the licence season 2015/16 covers the reporting periods ending in 2015 (reporting period T), 2014 (reporting period T-1) and 2013 (reporting period T-2).

- ² By exception to this rule, the first monitoring period assessed in the licence season 2013/14 covers only two reporting periods, i.e. reporting periods ending in 2013 (reporting period T) and 2012 (reporting period T-1).

Article 60 Notion of break-even result

- ¹ The difference between relevant income and relevant expenses is the break-even result, which must be calculated in accordance with Annex X for each reporting period.
- ² If a licensee's relevant expenses are less than relevant income for a reporting period, then the club has a break-even surplus. If a club's relevant expenses are greater than relevant income for a reporting period, then the club has a break-even deficit.
- ³ If a licensee's financial statements are denominated in a currency other than euros, then the break-even result must be converted into euros at the average exchange rate of the reporting period, as published by the European Central Bank.
- ⁴ The aggregate break-even result is the sum of the break-even results of each reporting period covered by the monitoring period (i.e. reporting periods T, T-1 and T-2).
- ⁵ If the aggregate break-even result is positive (equal to zero or above) then the licensee has an aggregate break-even surplus for the monitoring period. If the aggregate break-even result is negative (below zero) then the licensee has an aggregate break-even deficit for the monitoring period.
- ⁶ In case of an aggregate break-even deficit for the monitoring period, the licensee may demonstrate that the aggregate deficit is reduced by a surplus (if any) resulting from the sum of the break-even results from the two reporting periods prior to T-2 (i.e. reporting periods T-3 and T-4).

Article 61 Notion of acceptable deviation

- ¹ The acceptable deviation is the maximum aggregate break-even deficit possible for a club to be deemed in compliance with the break-even requirement as defined in Article 63.
- ² The acceptable deviation is EUR 5 million. However it can exceed this level up to the following amounts only if such excess is entirely covered by contributions from equity participants and/or related parties:
 - a) EUR 45 million for the monitoring period assessed in the licence seasons 2013/14 and 2014/15;
 - b) EUR 30 million for the monitoring period assessed in the licence seasons 2015/16, 2016/17 and 2017/18;
 - c) a lower amount as decided in due course by the UEFA Executive Committee for the monitoring periods assessed in the following years.
- ³ Contributions from equity participants and/or related parties (as specified in Annex X D) are taken into consideration when determining the acceptable deviation if they have occurred and been recognised:
 - a) in the financial statements for one of the reporting periods T, T-1 or T-2; or
 - b) in the accounting records up to 31 December of the year of the reporting period T.

The onus is on the licensee to demonstrate the substance of the transaction, which must have been completed in all respects and without any condition attached. An intention or commitment from owners to make a contribution is not sufficient for such a contribution to be taken into consideration.

- 4 If contributions from equity participants and/or related parties occurring up to 31 December of the year in which the UEFA club competitions commence are recognised in a club's reporting period T+1 and have been taken into consideration to determine of the acceptable deviation in respect of the monitoring period (T-2, T-1 and T) assessed in the licence season commencing in that same calendar year, then for later monitoring periods the contributions will be considered as having been recognised in reporting period T.

Article 62 Break-even information

- 1 By the deadline and in the form communicated by the UEFA administration, the licensee must prepare and submit:
 - a) the break-even information for the reporting period T-1;
 - b) the break-even information for the reporting period T-2, if not already previously submitted;
 - c) the break-even information for the reporting period T, if it has breached any of the indicators defined in paragraph 3 below:
- 2 The break-even information must:
 - a) concern the same reporting entity as that for club licensing as defined in Article 46;
 - b) be approved by management, as evidenced by way of a brief statement confirming the completeness and accuracy of the information, and signature on behalf of the executive body of the licensee.
- 3 If a licensee exhibits any of the conditions described by indicators 1 to 4, it is considered in breach of the indicator:
 - i) Indicator 1: *Going concern*

The auditor's report in respect of the annual financial statements (i.e. reporting period T-1) and/or interim financial statements (if applicable) submitted in accordance with Articles 47 and 48 includes an emphasis of matter or a qualified opinion/conclusion in respect of going concern.
 - ii) Indicator 2: *Negative equity*

The annual financial statements (i.e. reporting period T-1) submitted in accordance with Article 47 disclose a net liabilities position that has deteriorated relative to the comparative figure contained in the previous year's annual financial statements (i.e. reporting period T-2), or the interim financial statements submitted in accordance with Article 48 disclose a net liabilities position that has deteriorated relative to the comparative figure at the preceding statutory closing date (i.e. reporting period T-1).
 - iii) Indicator 3: *Break-even result*

The licensee reports a break-even deficit as defined in Article 60 for either or both of the reporting periods T-1 and T-2.
 - iv) Indicator 4: *Overdue payables*

The licensee has overdue payables as of 30 June of the year that the UEFA club competitions commence as further defined in Articles 65 and 66.
- 4 In addition, the Club Financial Control Panel reserves the right to ask the licensee to prepare and submit additional information at any time, in particular if the annual financial statements reflect that:
 - a) employee benefits expenses exceed 70% of total revenue; or
 - b) net debt exceeds 100% of total revenue.

Article 63 Fulfilment of the break-even requirement

- ¹ The break-even requirement is fulfilled if no indicator (as defined in Article 62(3)) is breached and the licensee has a break-even surplus for reporting periods T-2 and T-1.
- ² The break-even requirement is fulfilled, even if an indicator (as defined in Article 62(3)) is breached, if:
 - a) the licensee has an aggregate break-even surplus for reporting periods T-2, T-1 and T; or
 - b) the licensee has an aggregate break-even deficit for reporting periods T-2, T-1 and T which is within the acceptable deviation (as defined in Article 61) having also taken into account the surplus (if any) in the reporting periods T-3 and T-4 (as defined in Article 60(6)).
- ³ The break-even requirement is not fulfilled if the licensee has an aggregate break-even deficit for reporting periods T-2, T-1 and T exceeding the acceptable deviation (as defined in Article 61) having also taken into account the surplus (if any) in the reporting periods T-3 and T-4 (as defined in Article 60 (6)).
- ⁴ If the break-even requirement is not fulfilled then, having also taken into consideration other factors defined in Annex XI, the Club Financial Control Panel may refer the case to the Organs for Administration of Justice, which will take the appropriate measure(s) without delay in accordance with the procedure defined in the *UEFA Disciplinary Regulations* for urgent cases.

II. OTHER MONITORING REQUIREMENTS

Article 64 Future financial information – Enhanced

- ¹ By the deadline and in the form communicated by the UEFA administration, the licensee must prepare and submit enhanced future financial information that consists of:
 - a) an update of the future financial information already submitted to the licensor according to Article 52, if it has breached indicator 1 and/or 2 as defined in Articles 52(2) and 62(3);
 - b) new future financial information, if it has breached indicator 3 and/or 4 as defined in Article 62(3).
- ² Enhanced future financial information must cover the 12 month period commencing immediately after the statutory closing date of the reporting period T (hereinafter: reporting period T+1).
- ³ Enhanced future financial information must consist of:
 - a) a budgeted profit and loss account, with comparative annual figures for the reporting period T (if applicable);
 - b) a budgeted cash flow, with comparative annual figures for the reporting period T (if applicable);
 - c) a budgeted balance sheet, with comparative annual figures for the reporting period T (if applicable);
 - d) explanatory notes, including assumptions that are not unreasonable, risks and a comparison of budget and actual figures; and
 - e) a plan for compliance including the break-even calculation for the reporting period T+1 based on the budgeted profit and loss account and including adjustments to calculate relevant income and expenses as appropriate.
- ⁴ In addition, the provisions of Articles 52(4) to 52(7) apply by analogy to the enhanced future financial information.

Article 65 No overdue payables towards football clubs – Enhanced

- ¹ The licensee must prove that as at 30 June of the year in which the UEFA club competitions commence it has no overdue payables (as specified in Annex VIII) towards other football clubs as a result of transfer activities undertaken up to 30 June.
- ² Payables are those amounts due to football clubs as a result of transfer activities, including training compensation and solidarity contributions as defined in the *FIFA Regulations on the Status and Transfer of Players*, as well as any amount due upon fulfilment of certain conditions.
- ³ By the deadline and in the form communicated by the UEFA administration, the licensee must prepare and submit a transfer payables table, even if there have been no transfers/loans during the relevant period.
- ⁴ The licensee must disclose all transfer activities (including loans) undertaken up to 30 June, irrespective of whether there is an amount outstanding at 30 June. In addition, the licensee must disclose all transfers subject to legal proceedings before a national or international sporting body, arbitration tribunal or state court.
- ⁵ The transfer payables table must contain the following information as a minimum (in respect of each player transfer, including loans):
 - a) Player (identification by name or number);
 - b) Date of the transfer/loan agreement;
 - c) The name of the football club that formerly held the registration;
 - d) Transfer (or loan) fee paid and/or payable (including training compensation and solidarity contributions);
 - e) Other direct costs of acquiring the registration paid and/or payable;
 - f) Amount settled and payment date;
 - g) Balance payable at 30 June in respect of each player transfer;
 - h) Due date(s) for each unpaid element of the transfer payables; and
 - i) Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as of 30 June.
- ⁶ The licensee must reconcile the total liability as per the transfer payables table to the figure in the financial statements balance sheet for 'Accounts payable relating to player transfers' (if applicable) or to underlying accounting records. The licensee is required to report in this table all payables even if payment has not been requested by the creditor.
- ⁷ The transfer payables table must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licensee.
- ⁸ If the licensee is in breach of indicator 4 as defined in Article 62(3), then it must also prove that, as at the following 30 September, it has no overdue payables towards other football clubs as a result of transfer activities undertaken up to 30 September. Paragraphs 2 to 7 above apply accordingly.

Article 66 No overdue payables towards employees and/or social/tax authorities – Enhanced

- ¹ The licensee must prove that as at 30 June of the year in which the UEFA club competitions commence it has no overdue payables (as specified in Annex VIII) towards its employees and/or social/tax authorities (as defined in paragraphs 2 and 3 of Article 50) that arose prior to 30 June.
- ² By the deadline and in the form communicated by the UEFA administration, the licensee must prepare and submit a declaration confirming the absence or existence of overdue payables towards employees and social/tax authorities.

- 3 The following information must be given, as a minimum, in respect of each overdue payable towards employees, together with explanatory comment:
 - a) Name of the employee;
 - b) Position/function of the employee;
 - c) Start date;
 - d) Termination date (if applicable); and
 - e) Balance overdue as at 30 June, including the due date for each overdue element.
- 4 The following information must be given, as a minimum, in respect of each overdue payable towards social/tax authorities, together with explanatory comment:
 - a) Name of the creditor;
 - b) Balance overdue as at 30 June, including the due date for each overdue element.
- 5 The declaration must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licensee.
- 6 If the licensee is in breach of indicator 4 as defined in Article 62(3), then it must also prove that, as at the following 30 September, it has no overdue payables (as specified in Annex VIII) towards employees and/or social/tax authorities that arose prior to 30 September. Paragraphs 2 to 5 above apply accordingly.

Article 67 Duty to report subsequent events

- 1 The licensee must promptly notify the licensor in writing about any significant changes including, but not limited to, subsequent events of major economic importance until at least the end of the licence season.
- 2 The information prepared by management must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement (with supporting reasons) that such an estimate cannot be made.

Article 68 Common provision

If one of the other monitoring requirements as defined in Articles 64 to 67 is not fulfilled, then the Club Financial Control Panel may refer the case to the Organs for Administration of Justice, which will take the appropriate measure(s) without delay in accordance with the procedure defined in the *UEFA Disciplinary Regulations* for urgent cases.

Part II. Final provisions

Article 69 Authoritative text and language of correspondence

- ¹ If there is any discrepancy in the interpretation of the English, French, German and Russian versions of these regulations, the English version prevails.
- ² All correspondence between UEFA and the licensor and/or the licensee must be in one of the three UEFA official languages (English, French and German) and UEFA may ask the licensor and/or licensee for a certified translation of documents at their expense.

Article 70 Annexes

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

Article 71 Compliance audits

- ¹ UEFA and/or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the licensor and, in the presence of the latter, of the licence applicant/licensee.
- ² Compliance audits aim to ensure that the licensor, as well as the licence applicant/licensee, have fulfilled their obligations and that the licence was correctly awarded at the time of the final decision of the licensor.
- ³ For the purpose of compliance audits, in the event of any discrepancy in the interpretation of the national club licensing regulations between the UEFA official language version and the official national language version, the UEFA official language version is authoritative.

Article 72 Disciplinary procedures

Any breach of these regulations may be penalised by UEFA in accordance with the *UEFA Disciplinary Regulations*.

Article 73 Implementing provisions

The UEFA administration will take the decisions and adopt, in the form of directives, the detailed provisions necessary for implementing these regulations.

Article 74 Adoption, abrogation and entry into force

- ¹ These regulations were adopted by the UEFA Executive Committee at its meeting on 27 May 2010.
- ² These regulations replace the *UEFA Club Licensing Regulations (Edition 2008)*.
- ³ These regulations come into force on 1 June 2010 with the exception of
 - a) Articles 35, 53 to 56 and 64 to 68, which enter into force on 1 June 2011;
 - b) Articles 57 to 63, which enter into force for the financial statements of the reporting period ending in 2012, as specified in Article 59(2).

GLOSSARY OF TERMS

	Definition
Accounting policies	The specific principles, bases, conventions, rules and practices adopted by an entity in preparing and presenting its financial statements.
Agent	A natural person who, for a fee, introduces players to clubs with a view to negotiating or renegotiating an employment contract or introduces two clubs to one another with a view to concluding a transfer agreement.
Agreed-upon procedures (“AUP”)	In an engagement to perform agreed-upon procedures, an auditor is engaged to carry out those procedures of an audit nature to which the auditor and the entity and any appropriate third parties have agreed and to report on factual findings. The recipients of the report must form their own conclusions from the report by the auditor. The report is restricted to those parties that have agreed to the procedures to be performed since others, unaware of the reasons for the procedures, may misinterpret the results.
Amortisation	The systematic allocation of the depreciable amount of an intangible asset over its useful life. For example, for the capitalised direct costs of acquiring a player’s registration, the useful life is the contract period.
Annual financial statements	A complete set of financial statements prepared as at the statutory closing date normally including a balance sheet, profit and loss account, a statement of cash flows, and those notes and other statements and explanatory material that are an integral part of the financial statements.
Assessment process	See core process
Associate	An entity, including an unincorporated entity such as a partnership, over which the investor has significant influence and that, is neither a subsidiary nor an interest in a joint venture.
Audit	<p>The objective of an audit of financial statements is to enable the auditor to express an opinion whether the financial statements are prepared, in all material respects, in accordance with an identified financial reporting framework. The phrases used to express the auditor’s opinion are “give a true and fair view” or “present fairly, in all material respects,” which are equivalent terms. A similar objective applies to the audit of financial or other information prepared in accordance with appropriate criteria.</p> <p>In an audit engagement, the auditor provides a high, but not absolute, level of assurance that the information subject to audit is free of material misstatement. This is expressed positively in the audit report as reasonable assurance.</p>
Break-even information	Financial statements and underlying accounting records, to be submitted by a club to assess its compliance with the break-even requirement.
Budget	The schedules containing an entity’s future financial information, based on management’s assumptions about events that may occur in the future and possible actions by an entity.

Cash and cash equivalents	Cash comprises cash on hand and demand deposits. Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Club Licensing Manual	Working document which describes the UEFA club licensing system.
Club Licensing Criteria	Requirements, divided into five categories (sporting, infrastructure, personnel and administrative, legal and financial), to be fulfilled by a licence applicant for it to be granted a licence.
Club Licensing Manual	Working document which describes the UEFA club licensing system.
Club monitoring requirements	Requirements to be fulfilled by a licensee that has qualified for a UEFA club competition.
Company	Any legal entity according to national law and/or national association statutes, which has a contractual relationship to a registered member, which fulfils the obligations set out in 4.3.1.3.
Consolidated financial statement	Financial statements of a group presented as those of a single economic company.
Control	The power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.
Core process	Minimum requirements that the IFA has to put in place for verification of compliance with the criteria described in the manual as basis for the issuance of a licence to an applicant.
Cost of acquiring a player's registration	Payments to third parties for the acquisition of a player's registration, excluding any internal development or other costs. They include: <ul style="list-style-type: none"> • Transfer fee payable for securing the registration; • Transfer fee levy (if applicable); and • Other direct costs of obtaining the player's registration (including training compensation and solidarity contributions).
Criteria	Requirements to be fulfilled by the licence applicant divided into five categories (sporting, infrastructure, personnel and administrative, legal and financial), each category being split in three grades A-C (mandatory and best practice recommendation).
Current financial information	Information in respect of the financial performance and position of the club in the reporting period ending in the year that the UEFA club competitions commence (reporting period T)
Deadline for submission of the application to the licensor	The date by which each licensor requires licence applicants to have submitted all relevant information for its application for a licence.
Deadline for submission of the list of licensed clubs to UEFA	The date by which each licensor must submit to UEFA the list of clubs that were granted with a licence by the national decision-making bodies. This date is defined by UEFA each year and announced to the licensors.

Depreciable amount	<p>The cost of an asset, or other amount substituted for cost, less its residual value.</p> <p>Residual value is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful economic life.</p>
Direct costs of acquiring a player's registration	<p>Those payments to third parties for the acquisition of a player's registration, excluding any internal development or other costs. Costs to include:</p> <ol style="list-style-type: none"> Transfer fee payable for securing the registration; Transfer fee levy (if applicable); and Other direct costs of obtaining the player's registration (e.g. payments to agents for services to the club, legal fees, compensation payments for training and development of young players in accordance with FIFA and/or UEFA transfer regulations and other direct costs in connection with the transfer).
Employee benefits	All forms of consideration given by an entity in exchange for service rendered by employees.
Event or condition of major economic importance	An event or condition that is considered material to the financial statements of the reporting entity and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity if it occurred during the preceding financial reporting period or interim period.
Financial year	The financial reporting period ending on the statutory closing date, whether this is a year or not, and which is not an interim period.
Future financial information	Information In respect of the financial performance and position of the club in the reporting periods ending in the years following commencement of the UEFA club competitions (reporting periods T+1 and later).
Going concern	A reporting entity is normally viewed as a going concern, that is, as continuing in operation for the foreseeable future. It is assumed that the entity has neither the intention nor the necessity of liquidation, ceasing trading nor seeking protection from creditors pursuant to laws or regulations.
Group	<p>A parent and all its subsidiaries.</p> <p>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).</p>
Historic financial information	Information in respect of the financial performance and position of the club in the reporting periods ending in the years prior to commencement of the UEFA club competitions (reporting periods T-1 and earlier).
Independent auditor	An auditor who is independent of the entity, in compliance with the IFAC Code of Ethics for Professional Accountants. For additional information, visit www.ifac.org . The term 'auditor' may also be used when describing related services or assurance engagements other than audits.
Intangible asset	An identifiable non-monetary asset without physical substance, such as the registration of a player.
Interim financial statements	A financial report containing either a complete set of financial statements or a set of condensed financial statements for an interim period.

Interim period	A financial reporting period shorter than a full financial year. It does not necessarily have to be a six month period.
International Financial Reporting Standards (“IFRS”)	Standards and Interpretations adopted by the International Accounting Standards Board (IASB). They comprise: <ul style="list-style-type: none"> • International Financial Reporting Standards; • International Accounting Standards; and Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).
International Standards on: <ul style="list-style-type: none"> • Auditing (ISA) • Review Engagements (ISRE) • Related Services (ISRS) 	The International Auditing and Assurance Standards Board (IAASB) issues International Standards on: <ul style="list-style-type: none"> • Auditing (ISA) which are to be applied in audits of historical financial information. • Review Engagements (ISRE) which are to be applied in reviews of historical financial information. • Related Services (ISRS) which are to be applied to compilation engagements and engagements to apply agreed-upon procedures to information. Additional information about the IAASB, ISA, ISRE and ISRS is available from www.ifac.org .
Joint venture	A contractual arrangement whereby two or more parties (the venturers).undertake an economic activity that is subject to joint control Where an entity included in the consolidation manages jointly with another entity not included in the consolidation an economic activity that other entity (Joint venture) may be dealt with in the Group accounts.
Licence	Certificate granted by the licensor confirming fulfilment of all minimum criteria by the licence applicant as part of the admission procedure for entering UEFA club competitions.
Licence applicant	Legal entity fully and solely responsible for the football team participating in national and international club competitions which applies for a licence.
Licensee	Licence applicant which has been granted with a licence by the licensor.
Licensing administration	Body or staff within the licensor that deals with club licensing matters.
Licensing cycle	See Core process
Licensing process	See Core process
Licensing 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.
Licensor	Body that operates the licensing system, grants the licence and undertakes certain tasks in respect of the club monitoring process (IFA).
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 a licence by the national decision-making bodies in the format established and communicated by UEFA

Management (personnel)	Describes those responsible for the preparation and fair representation of the financial statements and other financial information. Other terms may be appropriate depending on the legal framework in the particular jurisdiction. For example, in some jurisdictions, the appropriate reference may be 'to those charged with governance' (for example, the directors).
Material or Materiality	Omissions or misstatements of items or information are material if they could, individually or collectively; influence the economic decisions of users taken on the basis of the financial information. 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 a combination of both, could be the determining factor.
May	Indicates a party's discretion to do something (i.e. optional, rather than mandatory)
Minimum criteria	Criteria to be fulfilled by a licence applicant in order to be granted a licence.
Must or shall	Indicates an obligation to do something (i.e. mandatory)
National accounting practice	The accounting and reporting practices and disclosures required of entities in a particular country.
National Club Licensing Manual	Working document which describes the national club licensing system in a particular country. It includes all minimum requirements of the UEFA club licensing system as well as any specific national particularities and objectives.
Net debt	A club's net player transfers balance (i.e. net of accounts receivable from players' transfers and accounts payable from players' transfers) and net borrowings (i.e. bank overdrafts and loans, owner and/or related party loans and finance leases less cash and cash equivalents). Net debt does not include trade or other payables.
Parent	An entity that has one or more subsidiaries.
Recoverable amount	The higher of an asset's fair value less costs to sell and its value in use. 'Fair value less costs to sell' is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. 'Value in use' is the present value of future cash flows expected to be derived from the asset.
Registered member	Any legal entity according to national law and/or national association statutes, which is member of the national association and/or its affiliated league, provided that such membership has lasted at least for a period of three years.
Related party	A party is related to an entity if: <ul style="list-style-type: none"> (a) directly, or indirectly through one or more intermediaries, the party: <ul style="list-style-type: none"> (i) controls, is controlled by, or is under common control with, the entity (this includes parents, subsidiaries and fellow subsidiaries); (ii) has an interest in the entity that gives it significant influence over the entity; or (iii) has joint control over the entity; (b) the party is an associate of the entity; (c) the party is a joint venture in which the entity is a venturer;

	(d) the party is a member of the key management personnel of the entity or its parent;
	(e) the party is a close member of the family of any individual referred to in (a) or (d);
	(f) the party is an entity that is controlled, jointly controlled or significantly influenced by, or for which significant voting power in such entity resides with, directly or indirectly, any individual referred to in (d) or (e); or
	(g) the party is a post-employment benefit plan for the benefit of employees of the entity, or of any entity that is a related party of the entity.
Reporting entity/entities	A registered member and/or football company or group which must provide the licensor with information for both club licensing and club monitoring purposes.
Reporting Period	A financial reporting period ending on a statutory closing date, whether this is a year or not.
Review	The objective of an engagement to review financial information is to enable an auditor to express a conclusion whether, on the basis of the review, anything has come to the auditor's attention that causes the auditor to believe that the financial information is not prepared, in all material respects, in accordance with an identified financial reporting framework.
	A review, in contrast to an audit, is not designed to obtain reasonable assurance that the financial information is free from material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review may bring significant matters affecting the financial information to the auditor's attention, but it does not provide the evidence that would be required for an audit.
Season to be licensed	Means the UEFA season for which the licence applicant has applied for the licence; i.e. 1st June – 31 May.
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 and operating policy decisions of the investee but is not control or joint control over those policies.
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).
Statutory closing date	The annual accounting reference date of the reporting entity.
Subsequent events	Events or conditions occurring after the licensing decision.
Subsidiary	An entity, including an unincorporated entity such as a partnership that is controlled by another entity (known as the parent). Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.
Supplementary	Financial information to be submitted to the licensor in addition to the financial statements if the minimum requirements for disclosure and

information	accounting are not met. The 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 and/or youth development activities on a regular basis.
UEFA Club Licensing system	Consists of five categories of criteria and a core process.
UEFA season	See Season to be licensed
UEFA Stadium Regulation	Working document which describes the requirements to be fulfilled by the clubs with regard to the Stadium to be used for UEFA club competition matches.



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