

# IRISH FOOTBALL ASSOCIATION



## Club Licensing Manual for Participation in the UEFA Club Competitions

Based on the UEFA Club Licensing  
and Financial Fair Play Regulations,  
Edition 2018

**For Award of the UEFA Club Licence for Season 2021/2022**

Version 1.13

## **TIMETABLE AND DEADLINES FOR CORE PROCESS**

### **BY**

**30 October 2020**

Licensing documents prepared and issued to the concerned licence applicants.

**9 November 2020**

**Submission deadline** for receipt of completed application form from licence applicants.

**February - March 2021**

Club Audits (relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria) and Stadium Infrastructure Inspection Visits completed by Licensing Administration. Within the audit report the licence applicant is given a 14-day **submission deadline** for receipt of further documentation to address "non-conformities" relating to the Sporting, Infrastructure, Personnel & Administrative and Legal criteria. Once received, outstanding documents are logged by the Licensing Administration and forwarded to the respective 'expert' for review.

**31 March 2021**

Conclusion of expert review period for documents relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria.

**31 March 2021**

**Submission deadline** for documents related to the Financial criteria (and return of all documentation from the licence applicant unless as earlier date is specified).

**1 April – 15 April 2021**

**Expert Review Period** for documents related to the Financial criteria.

**16 April 2021**

Submission of Management Representations Letter  
Preparation of Report to the Licensing Committee

**22 April 2021**

Licensing Committee Decision.

**23 April 2021**

Notification of licensing decisions to applicants.

**7 May 2021**

Licensing Appeals Committee meeting (if required).

**31 May 2021**

Notification of decisions to IFA Board and UEFA.

## Table of Contents

<i>Chapter</i>	<i>Page</i>
<b>1. Introduction</b>	<b>4</b>
<b>2. Procedure</b>	<b>6</b>
<b>3. Licensor</b>	<b>7</b>
<b>4. Licence Applicant and UEFA Club Licence</b>	<b>12</b>
<b>5. Core Process</b>	<b>15</b>
<b>6. Sporting Criteria</b>	<b>22</b>
<b>7. Infrastructure Criteria</b>	<b>27</b>
<b>8. Personnel and Administration Criteria</b>	<b>29</b>
<b>9. Legal Criteria</b>	<b>37</b>
<b>10. Financial Criteria</b>	<b>42</b>
<b>11. Final Provisions</b>	<b>64</b>
<b>Annexe A: Development Programme Policy</b>	<b>65</b>
<b>Annexe G: Determination of the Auditor and Auditors Assessment Procedures</b>	<b>70</b>
<b>Annexe H: Minimum Disclosure Requirements</b>	<b>72</b>
<b>Annexe I: Preparation of Financial Statements</b>	<b>79</b>
<b>Annexe K: Payables Reporting – Illustrative Form of Agreed-Upon Procedures</b>	<b>84</b>
<b>Annexe M: Future Financial Information</b>	<b>89</b>
<b>Annexe N: Definition of Terms</b>	<b>91</b>

## 1. INTRODUCTION

---

This Manual incorporates the Domestic licensing requirements with the UEFA minimum licensing requirements. This Manual was issued by the Licensing Committee in accordance with Article 12 (2) of the IFA Articles of Association. Any issued UEFA Club Licence is based on this Manual and applies for participation in the UEFA club competitions during licence season 2021/22.

***It is important to note that the UEFA Club Licensing Scheme and the Premiership Club Licensing Scheme are applied and evaluated concurrently, based on two separate and distinct Manuals.***

This Manual is divided into two 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 in five chapters the *club licensing criteria* that have to be fulfilled. 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”).

Licence applicants 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 has laid down in an effort to standardise the quality of football in Europe.

### 1.1 SCOPE OF APPLICATION

---

This Manual governs the IFA (Irish Football Association) club licensing system for participation in the UEFA club competitions. In this respect, IFA grants its UEFA Club Licence in accordance with this Manual. The UEFA Club Licence is a *sine qua non* condition to enter the UEFA club competitions.

The UEFA Club Licence grants access to the UEFA club competitions and to the domestic club competitions recognised by IFA. Clubs willing to participate in the UEFA club competitions during the licence season must apply for and be granted the UEFA Club Licence issued by IFA in accordance with this Manual.

This Manual governs the rights, duties and responsibilities of all parties involved in the IFA club licensing system for participation in the UEFA club competitions and defines in particular:

- a) the minimum requirements to be fulfilled by the Irish Football Association (IFA) in order to act as the licensor for its clubs, as well as the minimum procedures to be followed by the licensor in its assessment of the club licensing criteria;
- b) the licence applicant and the UEFA Club Licence required to enter the UEFA club competitions;
- c) the minimum sporting, infrastructure, personnel and administrative, legal and financial club licensing criteria to be fulfilled by a club in order to be granted the UEFA Club Licence by IFA as part of the admission procedure to enter the UEFA club competitions.

In this Manual, the use of the masculine form refers equally to the feminine.

## **1.2 OBJECTIVES FOR THE IFA CLUB LICENSING SYSTEM FOR PARTICIPATION IN THE UEFA CLUB COMPETITIONS**

---

This Manual aims:

- a) to further promote and continuously improve the standard of all aspects of football in Northern Ireland and to give continued priority to the training and care of young players in every club;
- b) to implement the UEFA 10 Point Plan and club Anti-Racism/ Anti-Sectarianism Policies as an integral part of football development in Northern Ireland;
- c) to adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities;
- d) to ensure that clubs have an adequate level of management and organisation;
- e) to improve the economic and financial capability of the clubs, increasing their transparency and credibility;
- f) to place the necessary importance on the protection of creditors and to ensure that clubs settle their liabilities with employees, social/tax authorities and other clubs punctually;
- g) to introduce more discipline and rationality in club football finances;
- h) to protect the integrity and smooth running of the UEFA club competitions for one season;
- i) to allow the development of benchmarking for clubs in financial, sporting, legal, personnel, administrative and infrastructure-related criteria throughout Northern Ireland;

## **1.3 LEGAL BASIS**

---

The licensor has jurisdiction to govern the IFA club licensing system by virtue of Article 3(3) of the IFA Articles of Association.

## 2. PROCEDURE

### 2.1 CRITERIA GRADUATION

---

#### 2.1.1 PRINCIPLE

- 2.1.1.1 The club licensing criteria described in this Manual are graded according to criteria importance.
- 2.1.1.2 The different grades have been defined as follows:
- “A”- criteria – “ESSENTIAL”**: If the licence applicant does not fulfil any A-criteria, then it cannot be granted the UEFA Club Licence.
  - “B”- criteria – “MUST”**: If the licence applicant does not fulfil any B-criteria, then it is sanctioned as specified in 2.1.1.3 below by the IFA but can still receive the UEFA Club Licence.
  - “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 the UEFA Club Licence.
- 2.1.1.3 Sanctions for the non-fulfilment of any “B”- criteria shall be determined by the Licensing Committee. The catalogue of sanctions consists of a caution, a fine and the obligation to submit evidence or fulfil certain conditions by a certain deadline.  
An appeal against a sanction imposed by the Licensing Committee may be lodged before the Licensing Appeals Committee.
- 2.1.1.4 All violations of this Manual other than those referred to in 2.1.1.3 above shall be sanctioned by the competent body in accordance with the IFA Articles, Competition Rules and Regulations.

#### 2.1.2 APPLICATION OF THE UEFA CLUB LICENSING SCHEME

- 2.1.2.1 Subject to 4.6 below, the IFA club licensing system for participation in the UEFA club competitions is implemented only for the top division clubs in Northern Ireland that play in the Northern Ireland Football League (NIFL) Premiership and which can qualify for the UEFA club competitions on sporting merit.
- 2.1.2.2 The IFA club licensing system for participation in the UEFA club competitions applies only for those clubs who wish to participate in the UEFA club 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 to, at any time, conduct compliance audits of the Irish Football Association and, in the presence of the latter, of the licence applicant/ licensee.
- 2.2.1.2 Compliance audits aim at ensuring that the Irish Football Association as well as the licence applicant/ licensee have fulfilled their obligations as defined in these regulations and that the UEFA Club Licence was correctly awarded at the time of the final decision of the Irish Football Association.  
Non-observance of the minimum mandatory requirements may result in sanctions defined by the competent UEFA body according to the nature and the gravity of the violation.
- 2.2.1.3 Compliance audits 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 its club licensing system, appoints the appropriate licensing bodies and controls the necessary processes and requirements.
- 3.2.1.3 The IFA guarantees the licence applicants full confidentiality with regard to all non-public information given by the licence applicant during the licensing process. Within the Irish Football Association, the Licensing Administration and the decision-making bodies are permitted to communicate and disclose information submitted by a licence applicant to all relevant statutory bodies, panels or commissions of the IFA/ NIFL. A confidentiality agreement shall be concluded between the IFA and the licence applicant.
- 3.2.1.4 Anyone involved in the licensing process or appointed by the IFA must sign a confidentiality clause and an independence declaration before assuming his tasks.

##### **3.2.2 DECISION-MAKING BODIES (LICENSING BODIES)**

- 3.2.2.1 The IFA has established the two following decision-making bodies:
  - a) Licensing Committee, acting as the first instance body; and
  - b) Licensing Appeals Committee, acting as the second instance/ appeals body.
- 3.2.2.2 The decision-making bodies shall be independent from each other. They shall receive administrative support from the Licensing Administration.

##### **3.2.3 LICENSING ADMINISTRATION**

- 3.2.3.1 The licensor must appoint a licensing manager who is responsible for the licensing administration.
- 3.2.3.2 The tasks of the Licensing Administration (LA) include:
  - a) preparing, implementing and further developing the IFA club licensing system for participation in the UEFA club competitions;
  - b) providing administrative support to the decision-making bodies;
  - c) assisting, advising and monitoring the licensees during the season;
  - d) informing UEFA of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor, including a change of legal form or legal group structure;
  - e) serving as the contact point for and sharing expertise with the licence applicants/licensees, the licensing departments of other UEFA member associations and with UEFA itself;
  - f) all other tasks in respect of the management and administration of the IFA club licensing system for participation in the UEFA club competitions.
- 3.2.3.3 The LA must have the necessary resources available.

- 3.2.3.4 The LA is led by a Licensing Manager and includes experienced experts in the fields covered by the five types of club licensing criteria (sporting, infrastructure, personnel and administrative, legal and financial).
- 3.2.3.5 At least the financial expert of the Licensing Administration must have a financial background and a diploma in accountancy/ auditing as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA, or must have several years' experience in the above matters (a "recognition of competence").
- 3.2.3.6 All persons involved in the licensing process must comply with confidentiality rules regarding information received during the licensing procedure. The IFA shall set up the necessary confidentiality clauses and independence declarations in this respect.

#### **3.2.4 LICENSING COMMITTEE (LC)**

- 3.2.4.1 The LC decides whether the UEFA Club Licence should be granted to an applicant on the basis of the documents provided in accordance with this Manual by the submission deadlines set by this Manual as per the Core Process. The LC shall also decide on the withdrawal of any UEFA Club Licence awarded.
- 3.2.4.2 The Board of the Irish Football Association decides on the composition of the LC, which is made up of seven members. The members of the LC are appointed by the IFA Board. Members of the LC must not belong simultaneously to the executive body of the IFA or NIFL or be part of the management personnel of an affiliated club.
- 3.2.4.3 The quorum of the LC shall be 3 members. The chairman has both a deliberate vote and the casting vote in the case of the LC being unable to reach a majority decision.
- 3.2.4.4 The decision must always be put in writing and include the reasoning in the case of a licence refusal as well as the conditions for lodging an appeal before the Licensing Appeals Committee.
- 3.2.4.5 The IFA may appoint its administrative staff, with the exception of the Licensing Manager and other members of the Licensing Administration who cannot be members of the LC.
- 3.2.4.6 The LC has the authority to review the club licensing criteria and to deal with any matter not provided for in this manual.

#### **3.2.5 LICENSING APPEALS COMMITTEE (LAC)**

- 3.2.5.1 The LAC will only review decisions made by the Licensing Committee and will not rehear the case or review fresh evidence.
- 3.2.5.2 The LAC decides on appeals submitted in writing against LC decisions to grant, refuse or withdraw the UEFA Club Licence.
- 3.2.5.3 For the avoidance of doubt, the decision of the Licensing Appeals Committee is final; no further appeal may be lodged under IFA Articles of Association.  
Appeals may only be lodged by:
  - a) a licence applicant, who received the refusal from the LC;
  - b) a licensee whose UEFA Club Licence has been withdrawn by the LC; or
  - c) the Licensing Manager, acting on behalf of the licensor.
- 3.2.5.4 The LAC makes its decision based on the decision of the LC and all the admissible evidence provided by the appellant with its written request for appeal and by the set deadline. The decision must be put in writing and include the reasoning in the case of a licence refusal.
- 3.2.5.5 The Board of the Irish Football Association decides on the composition of the LAC, which is made up of seven members. The members of the LAC are appointed by the IFA Board.



- 3.2.5.6 The quorum of the LAC shall be 3 members. The chairman has both a deliberate vote and the casting vote in the case of the LAC being unable to reach a majority decision.
- 3.2.5.7 Members of the LAC must not belong simultaneously to the executive body of the IFA or NIFL or be part of the management personnel of an affiliated club.

### **3.2.6 REQUIREMENTS OF MEMBERS OF THE DECISION-MAKING BODIES**

- 3.2.6.1 The decision-making bodies must have at least one qualified solicitor/barrister holding a qualification recognized by The Law Society of Northern Ireland (or equivalent) and one qualified financial expert holding a qualification recognised by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA.
- 3.2.6.2 Members of the decision-making bodies must not act simultaneously as Licensing Manager, must not belong simultaneously to a statutory judicial body of the IFA, must not belong simultaneously to the executive body of the IFA or NIFL, must not belong simultaneously to the management personnel of an affiliated club and must act impartially in the discharge of their duties.
- 3.2.6.3 Members are appointed for two years and may be re-appointed for additional periods of two years, by the IFA Board.
- 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 decision-making bodies (academic, professional training, experience, etc.) to ensure that they perform their functions to high professional standards. These additional conditions shall be communicated to the licence applicants by the IFA in advance.
- 3.2.6.6 Members of both decision-making bodies shall not be connected with or be representatives of licence applicants.

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

The independence of a member may not be guaranteed if he or any member of his family (spouse, child, parent or sibling) is a:

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

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

- 3.2.6.7 The IFA may establish further criteria regarding the independence of members. These other criteria shall be communicated to the licence applicants in advance.

### 3.2.7. PROCEDURE OF DECISION MAKING

The decision-making bodies must operate according to the following procedural rules, which apply to the decision-making process:

#### a) Deadlines

Deadlines are those defined in the core process outlined in this Manual and must be respected.

#### b) Equal Treatment

Fundamental procedural rights shall be guaranteed to any party during the licensing process, particularly the right to equal treatment and the right to a fair hearing, which includes, but is not limited to, the right to speak, the right to consult the case file and the right to have a reasoned decision.

#### c) Representation

Licence applicants shall have the right to representation (legal or otherwise) before the Licensing Appeals Committee ONLY, except as directed by the LC in line with step 12 of the Core Process.

#### d) Right to be Heard

Taking into account c) above, all licence applicants shall have the right to be heard by the decision-making bodies.

The identities of the people acting on behalf of the licence applicant shall be verified, and these people shall be instructed to tell the truth and shall be informed that they shall be sanctioned by the IFA competent bodies, should they present false information or represent a false or misleading position (whether positively or by omission).

#### e) Time Limit to Appeal and time limit for requests

The time limit to appeal is 4 (four) days after the date of the LC meeting at which the decision appealed against was taken, unless for any reason it was not made known to the appellant at such meeting in which case it must be within 4 (days) days after the date on which the decision was intimated in writing to the licence applicant/licensee.

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

#### f) Form of Appeal

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

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

#### g) Submission of Appeal

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

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

#### h) Cost of Appeal

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

**i) Effects of an Appeal**

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

**j) Evidence**

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

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

**k) Burden of Proof**

The appellant shall have the burden of proof.

**l) Hearings/ Deliberations**

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

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

**m) Decision**

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

- The place and date where and when the decision was issued
- The names of the decision-making body in question
- The parties concerned
- The pleadings of the parties
- The reasons for the decision in fact and in law
- The judgement (including where applicable the distribution of costs)
- If applicable, the possibility of lodging an appeal before the LAC and the conditions for such an appeal (deadline, form, etc.)

**n) Conflict**

Where there is a conflict between the IFA Articles/ Standing Orders and this Manual in respect of licensing matters, this Manual shall prevail.

## **4. LICENCE APPLICANT AND UEFA CLUB LICENCE**

### **4.1 INTRODUCTION**

---

This chapter defines the legal entities that can apply for the UEFA Club Licence and the UEFA Club Licence necessary to enter the UEFA club competitions.

The legal entity applying for the UEFA Club Licence is the licence applicant. Once the licence applicant has been granted the UEFA Club Licence by the licensor, it becomes the licensee.

### **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 Articles of Association, rules and regulations and the following provisions in accordance with UK law. Furthermore, the FIFA and UEFA Statutes as well as relevant regulations must also be taken into account.

#### **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 the UEFA Club 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 UEFA Club Licence.

### **4.3 DEFINITION OF LICENCE APPLICANT AND THREE-YEAR RULE**

---

#### **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 the football first team participating in national and international club competitions which:

- a) is a registered member of the IFA and the Northern Ireland Football League (hereinafter: registered member).

The membership must have lasted – at the start of the licence season – for at least three consecutive years. Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant during this period to the detriment of the integrity of a competition or to facilitate the licence applicant's qualifications for a competition on sporting merit or its receipt of the UEFA Club Licence is deemed as an interruption of membership within the meaning of this provision<sup>1</sup>.

---

<sup>1</sup> In respect of the UEFA Club Licence, an exception to this 'three-year-rule' may be granted by UEFA. For more details on the principle and process in respect of the exception policy, refer to Annex I (in particular, § A 1 d), 2-4 and § B 1,2, 4-8) of the UEFA Club Licensing and Financial Fair Play Regulations.

- 4.3.1.2 Only a registered member in line with 4.2 and 4.3.1.1 above can apply for/ receive the UEFA Club Licence. Individuals may not apply for/ receive the UEFA Club Licence.
- 4.3.1.3 The licence applicant is fully responsible for the participation of its first squad in domestic and international football club competitions as well as for the fulfilment of the club licensing criteria. The licence applicant is, in particular, responsible for ensuring the following:
- a) 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;
  - b) that the IFA is provided with any other document relevant for decision-making. This includes information on the *reporting entity/ entities* in respect of which sporting, infrastructure, personnel and administrative, legal and financial information are required to be provided. In turn, the IFA must assess whether, in respect of each licence applicant, the selected reporting entity/ entities is appropriate for club licensing purposes;
  - c) that any event occurring after the submission of the licensing documents to the IFA representing a significant change to the information previously submitted is promptly notified to the licensor (including a change of the licence applicant's legal form, legal group structure or identity). This constitutes an A-criterion. Compliance with this criterion shall be assessed by the IFA on an ongoing basis.

#### **4.4 UEFA CLUB LICENCE**

---

##### **4.4.1 PRINCIPLE**

- 4.4.1.1 The UEFA Club Licence must be issued according to the provisions of this Manual.
- 4.4.1.2 The IFA shall issue an invitation to the football clubs concerned to apply for the UEFA Club Licence punctually and in writing. The licence applicant must submit a written application to the IFA. In this application, the licence applicant must, in particular, declare that it will fulfil the obligations of the IFA club licensing system for participation in the UEFA club competitions and accept and respect the Core Process and its applicable deadlines.
- 4.4.1.3 Only licence applicants which fulfil the club licensing criteria set out in this Manual at the deadlines defined by this Manual may and shall be granted the UEFA Club Licence by the IFA.
- Clubs which qualify for the UEFA club competitions on sporting merit must obtain the UEFA Club Licence issued by the IFA according to this Manual, except where 4.6 applies.
- 4.4.1.4 The UEFA Club Licence expires without prior notice at the end of the season for which it was issued.
- 4.4.1.5 The UEFA Club Licence may be withdrawn by the decision-making bodies if:
- a) any of the conditions for the issuing of the UEFA Club Licence are no longer satisfied; or
  - b) the licensee violates any of its obligations under this Manual.
- 4.4.1.6 As soon as a UEFA Club Licence withdrawal is envisaged, the IFA must inform the UEFA Administration accordingly.
- 4.4.1.7 If a licensee has its UEFA Club Licence withdrawn, a decision concerning the possible elimination of the licensee from the UEFA club competition in question is made by the competent UEFA body.
- 4.4.1.8 The UEFA Club Licence cannot be transferred.

## **4.5 ADMISSION TO UEFA CLUB COMPETITIONS**

---

### **4.5.1 PRINCIPLE**

- 4.5.1.1 The licensee must further fulfil all the requirements according to the relevant UEFA club competition 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 licensee to participate in any UEFA club competition.
- 4.5.1.4 As per Article 57 of the UEFA Club Licensing and Financial Fair Play Regulations, 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 64) and with the other monitoring requirements (Articles 65 to 68).

The following clubs are exempt from the break-even requirement:

- a club that qualifies for a UEFA club competition on sporting merit and is granted special permission as defined in 4.6 below;
  - a licensee that demonstrates it has relevant income and relevant expenses 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 UEFA Club Financial Control Body and is final.
- 4.5.1.5 Such decisions are subject to all the statutes-based jurisdiction of UEFA, including the Court of Arbitration for Sport (CAS) in Lausanne (Switzerland).

## **4.6 SPECIAL PERMISSION TO ENTER THE UEFA CLUB COMPETITIONS - EXTRAORDINARY APPLICATION OF THE UEFA CLUB LICENSING SYSTEM**

---

- 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 to the UEFA Club Licence for top division clubs to enter the UEFA club competitions, because it belongs to a division other than the top division, the IFA may – on behalf of such a club – request an extraordinary application of the UEFA club licensing system in accordance with 4.6.2 to 4.6.9 below.

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

- 4.6.2 The UEFA Administration defines the necessary deadlines and minimum criteria for the extraordinary application of the UEFA club licensing system and communicates them to the IFA at the latest by 31 August of the year preceding the licence season.
- 4.6.3 The IFA must notify the UEFA Administration of such extraordinary application requests in writing by the deadline communicated by the UEFA administration, stating the name(s) of the club(s) concerned.
- 4.6.4 The UEFA Administration defines the necessary deadlines and forwards these to the IFA.
- 4.6.5 The IFA is responsible for submitting the criteria to the club(s) concerned for the assessment for the extraordinary procedure at national level. It must also take immediate action with the club(s) concerned to prepare for the extraordinary procedure.
- 4.6.6 The club(s) concerned must provide the necessary documentary proof to the IFA that will assess the club(s) against the fixed minimum standards and forward the following documentation in English 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 IFA based on its assessment (including the dates and names of the persons having assessed the club(s));
  - c) all documentary evidence provided by the club(s) and the IFA 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 the 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 IFA, 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 IFA 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.

## **5. CORE PROCESS**

### **5.1 INTRODUCTION**

This chapter defines the assessment process (hereinafter: core process) of the IFA club licensing system for participation in the UEFA club competitions.

#### **5.1.1 PRINCIPLE**

- 5.1.1.1 In this Manual, the IFA defines the core process for the verification of the club licensing criteria (sporting criteria, infrastructure criteria, personnel and administrative criteria, legal criteria and financial criteria) and for the control of the correct issuance of the UEFA Club Licence to the licence applicants.

The core process must be certified against the Club Licensing Quality Standard on an annual basis by an independent body approved by UEFA.

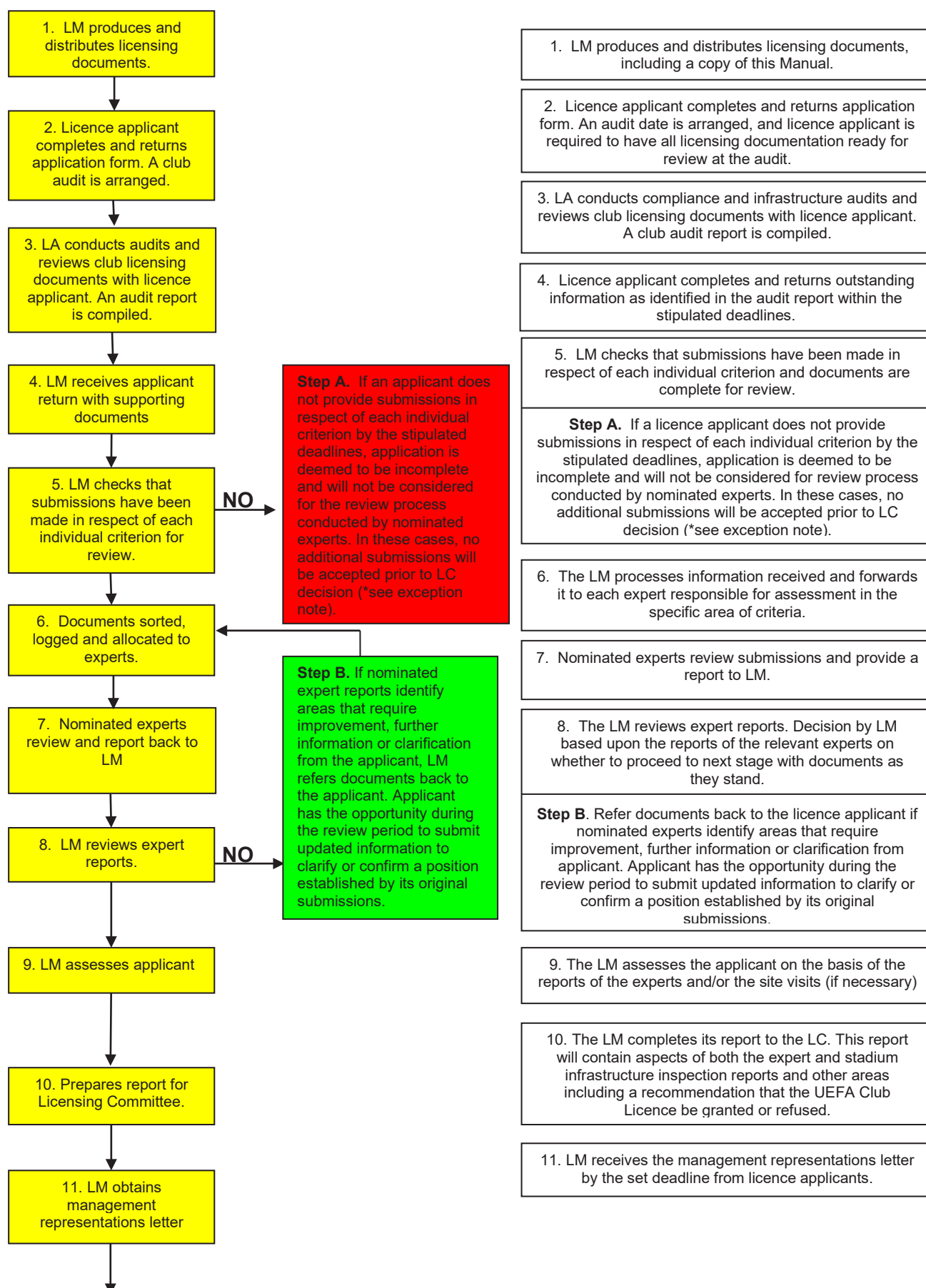
The core process starts on 27 October 2020 with the distribution by the Licensing Manager of the licensing documents to the concerned licence applicants and ends on 31 May 2021 with the submission of the list of licensing decisions to UEFA by the licensor.

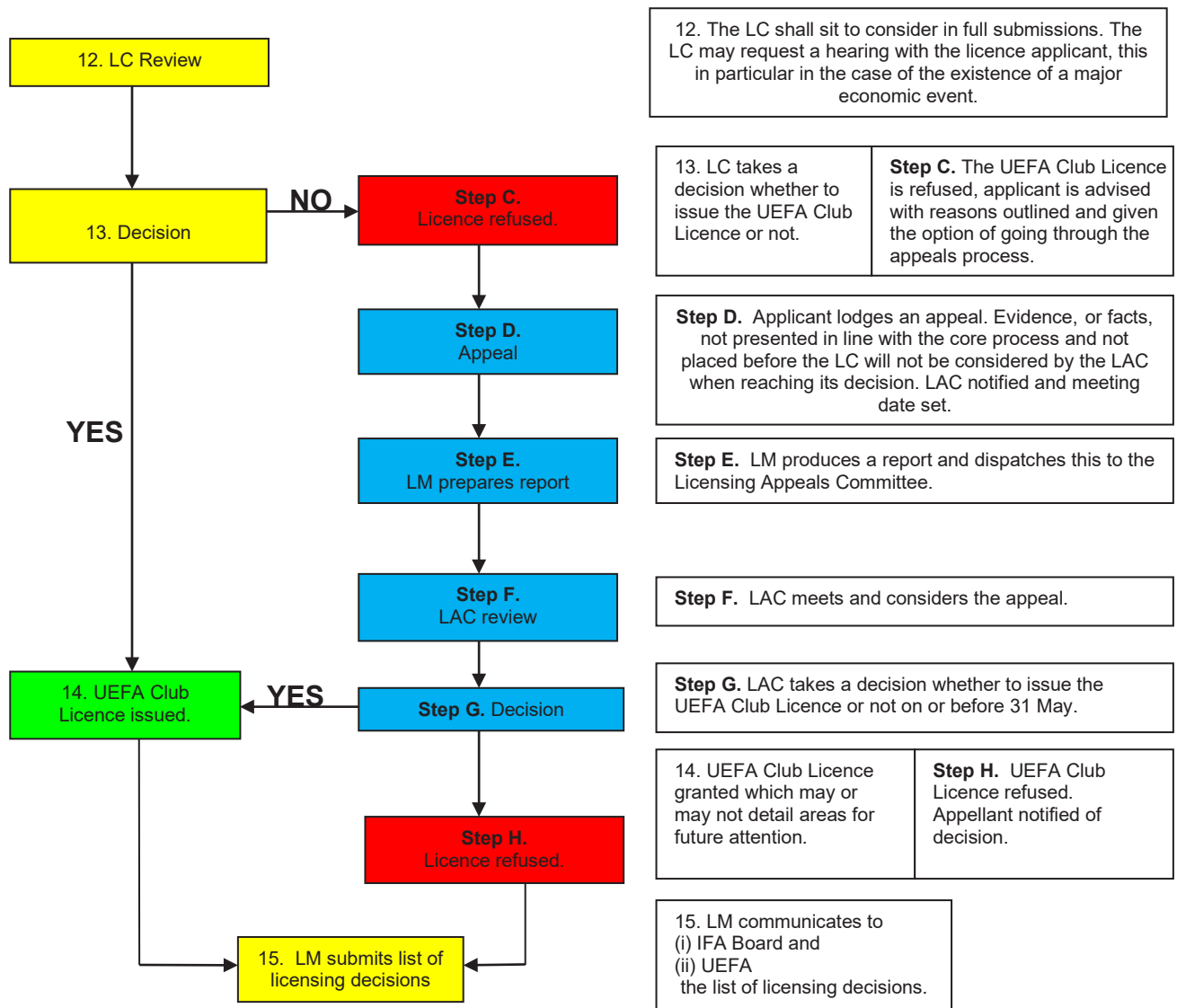
- 5.1.1.2 The core process is described below and is aimed at:

- 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 UEFA Club Licence necessary for entering the UEFA club competitions;
- c) ensuring that the decision on the granting of the UEFA Club Licence is made by an independent body (LC or LAC);
- d) ensuring that the decision-making bodies receive adequate support from the Licensing Administration;
- e) ensuring that licence applicants understand and respect the process and deadlines that must be followed to be issued the UEFA Club Licence.

- 5.1.1.3 The IFA must submit to UEFA the list of licensing decisions by 31 May 2021.

## CORE PROCESS





1. The Licensing Manager (LM) produces and distributes the licensing documents.
2. Licence applicant completes and returns application form. An audit date is arranged between the Licensing Administration and the licensing applicant. Licence applicant is required to have all licensing documentation relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria ready for review by the Licensing Administration at the audit.

Financial documentation must be provided directly to the licensor by a submission deadline of 31 March 2021.

3. Licensing Audit

Licensing Administration agrees an audit date with the licence applicant and visits the club ground to conduct audit. The audit will be carried out as follows:

- A USB flash drive with uploaded documentation must be presented at the audit and will be retained by the Licensing Administration for transfer of data. Where original documents are provided, copies will be taken, and originals returned to the licence applicant.
  - All licensing templates and supporting documentation required under sporting, infrastructure, personnel & administrative and legal criteria (with the exception of financial criteria – submission deadline of 31 March) will be reviewed by the Licensing Administration.
  - An infrastructure inspection of the ground will be carried out in accordance with the infrastructure criteria detailed in UEFA Stadium Infrastructure Regulations Edition 2018.
  - Non-conformities will be identified in an audit report by the Licensing Administration in terms of outstanding templates/ supporting documents. The Licensing Administration provides guidance on tackling the non-conformities and agrees activity to remedy these.
4. Following the issuance of the audit report, the licence applicant is given 14 days to address non-conformities within the report. All required documentation must be returned to the Licensing Administration within the stipulated deadlines as stated within the audit report. Special dispensation on the 14-day return date may be granted to address physical infrastructure non-conformities.
  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 its application is deemed to be incomplete and will not be considered for review process conducted by nominated experts. In these cases, no additional submissions will be accepted prior to LC decision.

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

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

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

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

9. The Licensing Manager assesses the licence applicant 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 Licensing Committee (LC). This report will contain aspects of the expert and site inspection reports and other areas including a recommendation that the UEFA Club Licence be granted or refused.
11. LM receives management representations letter from licence applicant stating whether or not any events or conditions of major economic importance have occurred; this is to be included in a report to the LC.
12. The LC 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 UEFA Club Licence or not. The LC may request a hearing with the licence applicant; this in particular is in the case of the existence of a major economic event.

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 Licensing Committee refuses to grant the UEFA Club Licence. The refusal details the areas of non-compliance and the licence applicant is given the possibility of lodging an appeal before the Licensing Appeals Committee (LAC).
- D.** The licence applicant lodges an appeal in accordance with 3.2.7. Evidence, or facts, not presented in line with the core process and not placed before the LC will not be considered by the LAC when reaching its decision.
- The LAC is notified and the meeting date is set.
- E.** The Licensing Manager produces a report and delivers it to the LAC. The report details areas of concern and the reasons for the refusal.
- F.** The LAC meets and considers the appeal.
- G. Decision of LAC.**

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 LAC refuses to grant the UEFA Club 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 UEFA Club Licence. The issuance of the UEFA Club Licence is subject to the condition that the licence applicant fulfils all 'A'- criteria defined in this Manual. The issued UEFA Club Licence may or may not detail areas for future attention of the licence applicant.
15. The Licensing Manager receives the reports of the decision-making bodies. On the basis of the decisions made by the decision-making bodies, he prepares the list of licensing decisions. The list of licensing decisions is sent to UEFA by 31 May 2021 at the latest.



## TIMETABLE AND DEADLINES FOR CORE PROCESS

### BY

30 October 2020

Licensing documents prepared and issued to the concerned licence applicants.

9 November 2020

**Submission deadline** for receipt of completed application form from licence applicants.

February - March 2021

Club Audits (relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria) and Stadium Infrastructure Inspection Visits completed by Licensing Administration. Within the audit report the licence applicant is given a 14-day **submission deadline** for receipt of further documentation to address “non-conformities” relating to the Sporting, Infrastructure, Personnel & Administrative and Legal criteria. Once received, outstanding documents are logged by the Licensing Administration and forwarded to the respective ‘expert’ for review.

31 March 2021

Conclusion of expert review period for documents relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria.

31 March 2021

**Submission deadline** for documents related to the Financial criteria (and return of all documentation from the licence applicant unless as earlier date is specified).

1 April – 15 April 2021

**Expert Review Period** for documents related to the Financial criteria.

16 April 2021

Submission of Management Representations Letter  
Preparation of Report to the Licensing Committee

22 April 2021

Licensing Committee Decision.

23 April 2021

Notification of licensing decisions to applicants.

7 May 2021

Licensing Appeals Committee meeting (if required).

31 May 2021

Notification of decisions to IFA 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 licence applicants must declare themselves an equal opportunities club that will not tolerate any form of sectarianism, racially offensive behaviour or chanting.

Most personnel of the licence applicant will in one capacity or another have to interact with young players in the development programme during their tenure. In the interest of both the licence applicant and the young players it safeguards, clubs should ensure that all personnel attend a child protection course and complete an appropriate vetting check.

This Manual stresses the importance of youth education and requires therefore higher quality standards for licence applicants applying for a UEFA licence. This is in line with the objective of promoting 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 Manual, licence applicants MUST also, as a minimum, meet all additional mandatory requirements as defined in the IFA Premiership 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 structures and adhere to principles that encourage and welcome diversity and equality;
- 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 LICENCE APPLICANTS

---

The purposes of the sporting criteria are to produce football talents for the licence applicant's first squad, develop and promote women's and community football whilst also fostering good relations among footballers and supporters alike. Players that are developed in-house normally fit more easily into the first team squad since they have partly trained with it and know its 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 licence applicant itself, are also crucial in the identification process between fans and their team.

If licence applicants 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.

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><b>DEVELOPMENT TEAMS</b></p> <p>The licence applicant must at least have the following development teams within its legal entity, another legal entity included in the reporting perimeter or a club affiliated to its legal entity:</p> <ul style="list-style-type: none"> <li><b>a) at least <u>two</u> development teams within the age range of 15 to 21;</b></li> <li><b>b) at least <u>one</u> development team within the age range of 10 to 14;</b></li> <li><b>c) at least <u>one</u> team below the age of 10.</b></li> </ul> <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 licence applicant must be registered with the IFA in line with the <i>FIFA Regulations on the Status and Transfer of Players</i> (including names, date of birth and team).</p> <p>Development teams in children's 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 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 with the IFA is required.</p>
S.02	A	<p><b>APPROVED WRITTEN YOUTH DEVELOPMENT PROGRAMME</b></p> <p>The licence applicant must have a written youth development programme approved by the IFA. The licensor must verify the implementation of the approved youth development programme and evaluate its quality.</p> <p>This education programme must include as a minimum the following (<b>REFER TO ANNEXE A</b>):</p> <ul style="list-style-type: none"> <li>a) Objectives and the philosophy of the youth development programme;</li> <li>b) Organisation of development sector (organisational chart, bodies involved, relation to licence applicant, development teams, etc.);</li> <li>c) Personnel (technical, medical, administrative, etc.) and required minimum qualifications;</li> <li>d) Infrastructure available for the development sector (training and match facilities, others);</li> <li>e) Financial resources (available budget, contribution by licence applicant, players or local community, etc.);</li> <li>f) Football education programme for the different age groups (playing skills, technical, tactical and physical);</li> <li>g) Education programmes (Laws of the Game; anti-doping; integrity; anti-racism)</li> <li>h) Medical support for the development players (incl. maintaining medical records);</li> <li>i) Review and feedback process to evaluate the results and the achievements of the set objectives;</li> <li>j) Validity of the programme (at least 3 years but maximum 7 years).</li> </ul>

No.	Grade	Description
		<p>The development programme must further show the commitment and support of the licence applicant for mandatory and complementary school education of its development players through the introduction of the following mandatory provisions:</p> <p>a) the licence applicant ensures that every development player involved in its youth development programme has the possibility to follow the mandatory school education according to national law;</p> <p>b) the licence applicant ensures that every development player involved in its youth development programme is not prevented from continuing his non-football education (complementary school education or profession).</p>
S.03	A	<p><b>COMMUNITY AND VOLUNTEER ENGAGEMENT</b></p> <p>A dedicated Community Relations Liaison Officer (CRLO) must be appointed by each licence applicant to liaise with the Irish FA Community Relations Officer.</p> <p>An “Anti-Racism/ Anti-Discrimination Policy” must be in place and applied by each applicant to include, but not limited to, the elements within the UEFA 10 Point Plan, as per the UEFA Safety and Security Regulations, Edition 2019.</p> <p>All licence applicants must declare themselves as an equal opportunity entity that will not tolerate any form of sectarianism, homophobia, discrimination, racially offensive behaviour or chanting, along with:</p> <ul style="list-style-type: none"> <li>• Removing any offensive graffiti from the ground</li> <li>• Making public address announcements condemning offensive language and acts</li> <li>• Acting to prevent the sale of racist, sectarian or homophobic literature inside and around the ground.</li> <li>• Taking disciplinary action against players who engage in racist, sectarian or homophobic abuse.</li> </ul> <p>The licence applicant must provide a volunteer policy, to be sent to <a href="mailto:michael.carvill@irishfa.com">michael.carvill@irishfa.com</a> for approval before final submission.</p> <p>All licence applicants must include copies of their:</p> <ul style="list-style-type: none"> <li>• Anti-Discrimination Policy</li> <li>• Equal Opportunities Policy</li> <li>• Club Volunteer Policy</li> <li>• Community Engagement Programmes</li> </ul> <p>In addition, job descriptions and contact details for the appointed:</p> <ul style="list-style-type: none"> <li>• Community Relations Officer</li> <li>• Supporter Liaison Officer</li> </ul> <p>must be completed on the templates provided.</p> <p>The Community &amp; Volunteer Engagement criteria must be submitted for assessment to the IFA Community Relations Officer, <a href="mailto:chris.wright@irishfa.com">chris.wright@irishfa.com</a></p>
S.05	A	<p><b>MEDICAL CARE OF PLAYERS</b></p> <p>The licence applicant must establish and apply a policy to ensure that:</p> <p>a) all players eligible to play for its first squad undergo a yearly medical examination in accordance with the relevant provisions of the UEFA Medical Regulations.</p> <p>b) all players above the age of 12 undergo a yearly medical examination in accordance with the relevant provisions defined by its licensor in line with its domestic legislation.</p>

No.	Grade	Description
S.06	A	<p><b>CHILD PROTECTION AND WELFARE</b></p> <p>The licence applicant must adopt the Irish FA Safeguarding Children and Young People Policy and Procedures in their entirety and communicate this to all club members. Licence applicants will be required to evidence the following: ·</p> <ul style="list-style-type: none"> <li>• The appointment of a Club Child Welfare Officer (CWO) (and Deputy where possible) who will be responsible for developing and promoting safeguarding best practice within the club. Contact details of the CWO should be made available to all club members.</li> <li>• The CWO must complete the Irish FA's Safeguarding Children and Young People in Football Safeguarding awareness training and CWO training within 6 months of taking up post. The CWO must complete an Enhanced Disclosure Check through the Irish FA and AccessNI. These should be renewed every 3 years.</li> <li>• The CWO must ensure all staff, coaches and volunteers engaged in regulated activity complete an AccessNI Enhanced Disclosure Check through the Irish FA. All checks must be renewed every 3 years.</li> <li>• Staff, coaches and volunteers who engage in regulated activity roles must complete, and where appropriate, evidence the Irish FA's Safeguarding Children and Young People in Football Safeguarding awareness training. Training must be renewed every 3 years.</li> </ul> <p><b>In respect of this criterion, licence applicants must liaise directly with the IFA Safeguarding Manager:</b></p> <p><b>Kevin Doyle <a href="mailto:kevin.doyle@irishfa.com">kevin.doyle@irishfa.com</a> or 07889 057992.</b></p>
S.07	A	<p><b>REGISTRATION OF PLAYERS</b></p> <p>All the licence applicant's players, including youth players above the age of 10, must be registered with the IFA and/ or NIFL in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.</p>
S.08	A	<p><b>WRITTEN CONTRACT WITH PROFESSIONAL PLAYERS</b></p> <p>All licence applicants' professional players must have a written contract with the licence applicant in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.</p>

#### 6.4.2. "B" CRITERIA

No.	Grade	Description
S.09	B	<p><b>REFEREEING MATTERS AND LAWS OF THE GAME</b></p> <p>The licence applicant must prove that at least the captain (or his replacement) and the First Team Manager (or the Assistant Manager/ Assistant Coach) of the first squad have attended a session or an event on refereeing matters provided by the IFA or with its collaboration during the year prior to the licence season. The criterion is fulfilled if those persons have attended the session or event.</p>

**6.4.3. "C" CRITERIA**

No.	Grade	Description
S.10	C	<b>WOMEN'S FOOTBALL</b> Licence applicants 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/ NIFL/ NIWFA programme and/or competition; b) Affiliation with a girl's youth team participating in a recognised IFA/ NIFL/ 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. Due to the immense number of documents there has often been some uncertainty surrounding infrastructure requirements.

Based on these experiences a decision was made to streamline the infrastructure approach for UEFA club competitions by creating the specific *UEFA Stadium Infrastructure 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. UEFA is responsible for this approval process and its Football Operations Unit will provide the necessary assistance, monitor the approvals and organise spot-checks on national level.

Only the criterion (I.01) referring to the obligation to have a stadium available which complies with the *UEFA Stadium Infrastructure Regulations* and the criterion (I.04) in respect of the training facilities is part of the infrastructure chapter of this Manual.

**NOTE:** In addition to satisfying the two infrastructure criteria defined in this Manual, licence applicants **MUST** also, as a minimum, meet all additional mandatory requirements as defined in the IFA Premiership Club Licensing Manual. These shall include, but not be limited to;

1) I.02 Stadium Safety

2) I.03 Stadium Evacuation Plan

3) I.05 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. The criterion I.01 shall provide spectators, players, media and press representatives with a well-equipped, safe and comfortable stadium;
- licence applicants have suitable training facilities for their players to help them improve their football skills.

### 7.3 BENEFITS FOR LICENCE APPLICANTS

---

With the new streamlined approach, the licence applicants and, in particular, the stadium owners will know exactly which “UEFA level” their 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 relevant UEFA regulations, a licence applicant and/or an owner of an “approved” stadium may easily verify which UEFA club competition and/or phases of such 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 licence applicant to clearly plan and invest in missing requirements, which nowadays are necessary to host people at attractive and entertaining events. Therefore, each licence applicant, together with the stadium owner and the local community, shall 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 licence applicant, 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 the licence applicant's first squad on the pitch.

#### 7.4 CRITERIA

##### 7.4.1. "A" CRITERIA

No.	Grade	Description
I.01	A	<p><b>APPROVED STADIUM FOR UEFA CLUB COMPETITIONS</b></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"> <li>owns the stadium, or</li> <li>if it does not own the stadium, must 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 licence applicant's UEFA home matches during the licence season.</li> </ol> <p><b>This requirement must be read, and satisfied, in parallel with the requirements of I.02 of the IFA Premiership Club Licensing Manual. Particular emphasis must be given to ensure that the required spectator facilities are still satisfied as a result of assessment against the principles and requirements of the <i>Safety of Sports Grounds (NI) Order 2006</i>.</b></p> <p>The stadium must be based within Northern Ireland, be approved by the IFA and fulfil all minimum requirements defined in the UEFA Stadium Infrastructure Regulations and be classified at least as a UEFA category 2 stadium.</p> <p>Assessment of this criterion will be conducted as an official site inspection(s).</p>
I.04	A	<p><b>TRAINING FACILITIES – AVAILABILITY / APPROVED INFRASTRUCTURE</b></p> <p>The licence applicant must have training facilities available throughout the year.</p> <p>The licence applicant either:</p> <ol style="list-style-type: none"> <li>owns the training facilities, or</li> <li>if it does not own the training facilities, must provide a written contract with the owner(s) of the training facilities it will use. This contract must guarantee the use of the training facilities by all teams of the licence applicant, taking into account its youth development programme, during the licence season.</li> </ol> <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 shall as a minimum include:</p> <ol style="list-style-type: none"> <li>outdoor training facilities to include one full size grass or synthetic pitch with floodlighting;</li> <li>indoor facilities;</li> <li>two dressing rooms of a size for 18 persons with 4 showers; and</li> <li>one suitably equipped medical room.</li> </ol> <p>It is <u>recommended</u> that training facilities are equipped with defibrillators.</p>

## **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 its knowledge and experience of club affairs and supporters and 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.

### **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 squads are trained by qualified coaches and supported by the necessary medical staff.

### **8.3 BENEFITS FOR LICENCE APPLICANTS**

---

Professional, well-educated and experienced staff is of key importance to run a licence applicant 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 important for the smooth and successful running of the licence applicant, and every licence applicant shall be able to afford these functions in financial terms. The professionalism will also be improved if licence applicants define 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 competent 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 Irish Football Association to establish a coaching education programme. To improve the football skills of development teams as well as the first 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 Irish Football Association with a view to issuing the relevant coaching diplomas. This is not only desirable but is a must.

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

Additional 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><b>GENERAL MANAGER</b></p> <p>The licence applicant must have appointed a General Manager who is responsible for running the daily business and operative matters of the licence applicant within the framework of policies set by the executive body of the licence applicant (e.g. 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.02	A	<p><b>CLUB SECRETARIAT</b></p> <p>The licence applicant must have an appropriate office space in which to run its administration. It must also ensure that its office is open to communicate with the IFA and the public and contains, as a minimum, the following administrative equipment: phone, email facilities and a website.</p> <p>The licence applicant must have available an appropriate number of skilled secretarial staff according to its needs to run its daily business.</p>
P.03	A	<p><b>FINANCE OFFICER</b></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 licence applicant's administration or an external partner mandated by the licence applicant through a written contract.</p> <p>The Finance Officer must as a minimum satisfy one of the following conditions:</p> <ol style="list-style-type: none"> <li>hold a recognised accounting qualification as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA;</li> <li>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;</li> <li>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.</li> </ol> <p>Licence applicants seeking to satisfy this criterion through b) or c) above must submit a written request for approval to the licensor.</p> <p>One of the core functions within the role of the Finance Officer is the preparation of the licence applicant's accounting records or financial statements for audit / review. To ensure that the objectivity and independence of the independent auditor of the licence applicant is maintained, the Finance Officer <u>cannot</u> be either a partner or employee of the independent auditor of the licence applicant.</p> <p>Licence applicants and their independent auditor must be mindful at all times of the principal threats to the auditor's objectivity and independence.</p> <p>Licence applicants are also reminded that their nominated Finance Officer must be their primary contact in respect of communication of financial matters and submission of required financial documentation.</p>

No.	Grade	Description
P.04	A	<p><b>SAFETY/ SECURITY OFFICER</b></p> <p>In line with the Sports Ground Safety Authority 6<sup>th</sup> Edition Green Guide, the licence applicant must have appointed a Safety/ Security Officer being responsible for safety, security and stewarding matters.</p> <p>The Safety/ Security Officer must confirm availability for matches. The licence applicant/ ground management has the responsibility for ensuring that all safety personnel receive sufficient training to enable them to competently carry out the duties and responsibilities assigned to them.</p> <p>The IFA National Security Officer will offer advice and guidance to clubs hosting 'high profile' matches where security is a factor. This will assist clubs in addressing match related security issues in a consistent and professional manner.</p>
P.05	A	<p><b>FIRST TEAM MANAGER</b></p> <p>The licence applicant must have appointed a First Team Manager who is responsible for (and recognised as being responsible for), as a minimum, football matters, team selection, tactics and management of the first squad.</p> <p>The First Team Manager must:</p> <ul style="list-style-type: none"> <li>a) hold a valid UEFA Pro coaching licence or any valid non-UEFA coaching diploma which is equivalent to the UEFA Pro coaching licence and recognised by UEFA as such;</li> <li>b) have started and attended the first part of the UEFA Pro coaching licence course and is working towards completion in a reasonable time frame. Simple inscription to the UEFA Pro coaching licence course is not sufficient to meet this criterion.</li> </ul>
P.06	A	<p><b>HEAD OF THE YOUTH DEVELOPMENT PROGRAMME</b></p> <p>The licence applicant must have appointed a Head of its Youth Development Programme to be responsible for running the daily business and the technical aspects of the development sector.</p> <p>The First Team Manager cannot fulfil this role and any nominated Head of Youth Development also fulfilling a coaching role within the club must be able to deliver the management and strategic planning functions of the Youth Development programme.</p> <p>The Head of the Youth Development Programme must as a minimum:</p> <ul style="list-style-type: none"> <li>a) hold a valid UEFA A coaching licence or any valid non-UEFA coaching diploma which is equivalent to the UEFA A coaching licence and recognised by UEFA as such; or</li> <li>b) have already started and attended the UEFA A coaching licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA A coaching licence course is not sufficient to meet this criterion;</li> <li>c) hold a valid UEFA Elite Youth A coaching licence as issued by the IFA and recognised by UEFA; or</li> <li>d) have already started and attended the UEFA Elite Youth A Licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA Elite Youth A Licence course is not sufficient to meet this criterion.</li> </ul>



No.	Grade	Description
P.07	A	<p><b>DEVELOPMENT COACHES</b></p> <p>The licence applicant must have appointed for each of its development teams at least one coach to be responsible for that development team in all football matters.</p> <p>Each development coach must as a <u>minimum</u> hold the relevant qualification as listed below for the relevant age group:</p> <p>a) <u>Development Teams U-21 to U-16</u>          A valid UEFA B coaching licence or any valid non-UEFA coaching licence which is equivalent to the UEFA B coaching licence and recognised by the IFA as such; or          Have already started and attended the UEFA B coaching licence course and be working towards completion in a reasonable timeframe. The simple inscription to the UEFA B coaching licence course is not deemed to be in compliance with the criterion.</p> <p>b) <u>Development Teams U-15 and younger</u>          The IFA National Coaching Certificate. The simple inscription to such an education course is not deemed to be in compliance with the criterion.</p> <p>Furthermore, and notwithstanding the above paragraph, <u>at least two development coaches must each hold either:</u></p> <ol style="list-style-type: none"> <li>1. a valid UEFA A coaching licence or any valid non-UEFA coaching licence which is equivalent to the UEFA A coaching licence and recognised by UEFA as such; or</li> <li>2. have already started and attended the UEFA A coaching licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA A coaching licence course is not sufficient to meet this criterion; or</li> <li>3. the UEFA Elite Youth A Licence as issued by the IFA and recognised by UEFA; or</li> <li>4. have already started and attended the UEFA Elite Youth A Licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA Elite Youth A Licence course is not sufficient to meet this criterion.</li> </ol> <p>Any development coach nominated by a licence applicant must actually be the coach responsible for all football matters in respect of that development team, <u>which means in particular that he/ she must be involved in the training sessions of the team in question and be coaching the team in question on the touchline during matches.</u></p>
P.08	A	<p><b>CLUB MEDICAL DOCTOR</b></p> <p>The licence applicant must have appointed at least one doctor who is responsible for medical support during matches and training as well as for doping prevention.</p> <p>The doctor must be registered with the General Medical Council and hold a qualification and/or demonstrate experience in pre-hospital immediate care, including as a minimum life support and trauma management.</p> <p>The doctor must provide:</p> <ol style="list-style-type: none"> <li>1. Copy of registration with General Medical Council (GMC);</li> <li>2. Copy of medical insurance coverage from the Medical Protection Societies, Medical Defence Association or equivalent.</li> </ol> <p>The doctor must be registered with the IFA.</p>

No.	Grade	Description
P.09	A	<p><b>PHYSIOTHERAPIST/ SPORTS THERAPIST</b></p> <p>The licence applicant must have appointed at least one physiotherapist/ sports-therapist being responsible for injury assessment, treatment, rehabilitation and prevention for the first team squad.</p> <p>The physiotherapist/ sports-therapist must be registered with the Health and Care Professions Council (HCPC)/ Society of Sports Therapists or equivalent* and must also provide a copy of his medical insurance coverage.</p> <p>*The professional body must confirm that a member has undergone relevant training and has the necessary skills, knowledge and experience to satisfy the purpose and responsibilities of this role.</p> <p>The appropriate body of the licence applicant (Board/ Committee) must have made the appointment.</p> <p>The physiotherapist/ sports-therapist must be registered with the IFA.</p>
P.10	A	<p><b>YOUTH TEAM MEDIC</b></p> <p>The licence applicant must have appointed at least one doctor or physiotherapist meeting the same requirements as criterion P.08 or P.09 who is responsible for the medical care of the youth teams</p> <p>This may be the same person that is responsible for the first-team squad.</p>
P.11	A	<p><b>MEDIA OFFICER</b></p> <p>The licence applicant must have appointed a Media Officer to be responsible for media matters.</p> <p>The Media Officer must hold as a minimum one of the following qualifications:</p> <ul style="list-style-type: none"> <li>a) diploma in journalism – NVQ qualified or higher in a media related topic;</li> <li>b) media officer diploma issued by the IFA or an organisation recognized by the IFA;</li> <li>c) a “recognition of competence” issued by the IFA, based on practical experience in media matters of at least three years.</li> </ul>
P.12	A	<p><b>MATCH STEWARDS</b></p> <p>The licence applicant must have engaged qualified stewards to ensure safety and security at home matches.</p>
P.13	A	<p><b>ASSISTANT MANAGER/ ASSISTANT COACH OF FIRST TEAM SQUAD</b></p> <p>The licence applicant must have appointed an Assistant Manager/ Assistant Coach in charge of assisting the First Team Manager in all football matters of the first squad.</p> <p>The Assistant Manager/ Assistant Coach must as a minimum:</p> <ul style="list-style-type: none"> <li>a) hold a valid UEFA A coaching licence or any valid non-UEFA coaching licence which is equivalent to the UEFA A coaching licence and recognised by UEFA as such;</li> <li>b) have started and attended the UEFA A coaching licence course and be working towards completion in a reasonable time frame. Simple inscription to the UEFA A coaching diploma course is not sufficient to meet this criterion.</li> </ul>

No.	Grade	Description
P.14	A	<p><b>COMMUNITY RELATIONS LIAISON OFFICER</b></p> <p>A dedicated Community Relations Liaison Officer (CRLO) must be appointed by each licence applicant to liaise with the IFA Football for All team (the licence applicant should cross reference with the requirements of S.03).</p>
P.15	A	<p><b>CLUB WEBSITE</b></p> <p>The club must have an official club website, which is updated frequently. The website can either be run by an individual within the club's administration or outsourced to an external company or individual through an official agreement.</p> <p>The site should provide information on the Club, Players, Management, Stadium (with directions), Fixtures and Results along with a Key Personnel section which must as a minimum include email and contact telephone numbers for the Club Secretary, Head of Youth Development Programme, Media Officer, Supporter Liaison Officer, Disability Access Officer and Community Relations Liaison Officer.</p>
P.16	A	<p><b>RIGHTS AND DUTIES</b></p> <p>The appointment of staff members defined in P.01 to P.14 and P.18 to P.21 must have been made by the appropriate body of the licence applicant and the post holder must have his role, responsibilities, rights and duties defined in writing.</p> <p>Confirmation of the above must be provided on club-headed paper and duly authorised on behalf of the Board/ Management Committee of the licence applicant.</p>
P.17	A	<p><b>DUTY OF REPLACEMENT DURING THE LICENCE SEASON</b></p> <p>If a function defined in criteria P.01 - P.14 and P.18 - P.21 becomes vacant during the licence season, the licensee must ensure that, within a period of a maximum of 60 days, the function is taken over by someone who holds the required qualification. Licence applicants must be mindful of the applicability of 4.4.1.5 in this regard.</p> <p>In the event that a function defined in criteria P.01 - P.14 and P.18 - P.21 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 licensor.</p> <p>Should a function defined in criteria P.01 - P.14 and P.18 - P.21 becomes vacant in the 60-day period prior to 31 May 2021 (that being the deadline for submission of the list of licensing decisions to UEFA), the UEFA Club Licence could still be granted provided that:</p> <ul style="list-style-type: none"> <li>• The function was previously held by a person fulfilling the relative qualification requirements stipulated in P.01 - P.14 and P.18 - P.21;</li> <li>• The function must not remain vacant, but an interim replacement must be appointed at the moment of the licensing decision;</li> <li>• A replacement having the required qualifications must be appointed within 60 days of the function becoming vacant.</li> </ul> <p>Each replacement must be notified to the IFA by the licence applicant/licensee within 7 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.18	B	<p><b>GROUND-S-MAN</b></p> <p>The licence applicant owning its stadium, or the stadium owner must ensure that their grounds-man has completed the Football Groundsmanship Course Level One (Annual Preparation Maintenance) or equivalent.</p>
P.19	B	<p><b>SUPPORTER LIAISON OFFICER</b></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 competent executive body (e.g. Board/ Management Committee) of the licence applicant whilst in the other direction communicating the needs of the fans to the said executive body of the licence applicant.</p> <p>The supporter liaison officer will regularly meet and collaborate with the relevant club personnel on all related matters. The licence applicant must provide evidence of same.</p> <p>The appointment must be proposed by the recognised supporters’ organisations and accepted and endorsed by the management of the licence applicant.</p>
P.20	B	<p><b>DISABILITY ACCESS OFFICER</b></p> <p>The licence applicant must have appointed a disability access officer to support the provision of inclusive, accessible facilities and services.</p> <p>The disability access officer will regularly meet and collaborate with the relevant club personnel on all related matters. The licence applicant must provide evidence of same.</p>
P.21	B	<p><b>GOALKEEPER COACH</b></p> <p>The licence applicant must have appointed a goalkeeper coach for the first team squad. The goalkeeper coach is responsible for the specific training and welfare of the goalkeepers. The goalkeeper coach should also be responsible for the development of all goalkeepers within the youth development programme.</p> <p>The Goalkeeper Coach must as a minimum:</p> <ol style="list-style-type: none"> <li>hold the IFA Goalkeeping diploma or any valid foreign coaching diploma which is equivalent to this one and recognised by the IFA as such or;</li> <li>have already started and attended the first part of the IFA Goalkeeping diploma course and be working towards completion in a reasonable timeframe. Simple inscription to the IFA Goalkeeping diploma course is not sufficient to meet this criterion.</li> </ol> <p>The appropriate body of the licence applicant (Board/ Committee) must have made the appointment.</p>
P.22	B	<p><b>NI FOOTBALL SAFETY OFFICERS ASSOCIATION</b></p> <p>The licence applicant must demonstrate membership of the NI Football Safety Officers Association and evidence attendance at meetings of this body.</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><b>DECLARATION IN RESPECT OF PARTICIPATION IN THE UEFA CLUB COMPETITIONS</b></p> <p>The licence applicant must submit a legally valid declaration confirming the following:</p> <ol style="list-style-type: none"> <li>1) The licence applicant confirms it has read and fully understood the <i>IFA Club Licensing Manual for Participation in the UEFA Club Competitions</i>, as well as its Annexes, Templates, Application Form, Confidentiality Agreement and Contract and agrees to abide by and comply with the requirements and conditions contained therein.</li> <li>2) The licence applicant confirms it has the authority to submit this declaration by virtue of its own statutes, constitutions and rules.</li> <li>3) The licence applicant confirms that all licensing documents submitted to the IFA are complete, accurate, up to date, duly certified where necessary and submitted in a timely manner. The licence applicant accepts that the licensor will base its decisions on the documentation submitted by the licence applicant to the Licensing Administration as part of the application only and that previous submissions, documents or information provided to the IFA for any other reason or as part of any other application will not be deemed to have fulfilled any of the licensing requirements herein unless otherwise agreed in writing between the parties herein.</li> <li>4) The licence applicant confirms that it fully authorises the Licensing Manager, the Licensing Administration, the decision-making bodies, the UEFA Administration and the UEFA Organs for the Administration of Justice to examine all documentation pertaining to its application for the UEFA Club Licence and to its appeal (if applicable) and any relevant document and to seek clarification, further evidence, explanations and all other information from any relevant public authority or private body in accordance with national law.</li> <li>5) The licence applicant recognises that it is legally bound by the rules, statutes, articles and regulations of FIFA, UEFA, the Irish Football Association and the Northern Ireland Football League.</li> <li>6) The licence applicant agrees to respect at all times and recognises as legally binding the rules, statutes, articles, regulations, directives and decisions of FIFA, UEFA, the Irish Football Association and the Northern Ireland Football League as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne (Switzerland) as provided for in the articles of the UEFA Statutes.</li> <li>7) The licence applicant confirms that it will abide by and observe the club licensing regulations of the IFA and the UEFA Club Licensing and Financial Fair Play Regulations.</li> <li>8) Its reporting perimeter is defined in accordance with F.01.</li> <li>9) It will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing 5), 6) and 7) above.</li> </ol>

No.	Grade	Description
		<p>10) The licence applicant understands that the Licensing Committee is empowered to take the first instance decision on its UEFA Club Licence application and that the Licensing Appeals Committee is empowered to take the final decision on whether the UEFA Club Licence is issued. It accepts the powers of these two decision-making bodies as outlined in this Manual(s) and agrees to be bound by the decisions of these two decision-making bodies. The licence applicant further recognises and agrees that evidence, or facts, not presented in line with the core process and not placed before the Licensing Committee will not be considered by the Licensing Appeals Committee when reaching its decision.</p> <p>11) The licence applicant confirms that it is legally based in the territory of the IFA and will play its home matches only within that territory. It accepts that a change in its designated stadium is subject to a decision of the competent body responsible for the respective competitions.</p> <p>12) The licence applicant confirms that it:</p> <ul style="list-style-type: none"> <li>• Has the right to use the name and brands of the club and agrees not to change the name of the club for advertising/promotional purposes; and</li> <li>• Agrees to accept no clauses in contracts with television, sponsors or other commercial partners that could restrict the licence applicant in its freedom of decision or affect its management.</li> </ul> <p>13) The licence applicant accepts that only member clubs of the IFA as defined in this Manual can apply for and obtain the UEFA Club Licence and that members who are individuals cannot apply for or obtain the UEFA Club Licence. It further accepts that licence applicants only can appeal and be a party to appeal proceedings.</p> <p>14) The licence applicant accepts that it must be fully responsible for and have the sole control over all the football activities that are related to the participation in national and international football competitions, as well as for the club licensing requirements.</p> <p>15) The licence applicant accepts that it must be the sole beneficial owner of all the licence applicant's players' contracts and must have sole control of football activities. The licence applicant understands that it is responsible for ensuring that compensation paid to players arising from contractual or legal obligations and all the revenues arising from gate receipts are accounted for in the books of the licence applicant.</p> <p>16) The licence applicant accepts that it is responsible for ensuring that all of its players are registered with the IFA and, if non-amateur players, have a written player's labour contract with the licence applicant.</p> <p>17) The licence applicant confirms it has provided evidence (if any) with the IFA application form of any relationships (financial or otherwise) between the licence applicant and any other legal entities that are wholly owned, associated or affiliated to the licence applicant. The licence applicant confirms it will inform the IFA of any such relationships which are formed during the life of the UEFA Club Licence.</p> <p>18) The licence applicant confirms that it will promptly inform the IFA about any significant change, event or condition of major economic importance.</p> <p>19) The licence applicant confirms its acceptance of the form of confidentiality agreement provided by the Licensing Administration.</p> <p>20) The licence applicant accepts that the Licensing Administration has the right to make public statements where the licence applicant formally applies for the</p>

No.	Grade	Description
		<p>UEFA Club Licence or subsequently withdraws its UEFA Club Licence application at any time during the process and/or for the purpose of communicating details of any sanction applied by the Licensing Committee to any licence applicant.</p> <p>21) The licence applicant confirms that it will only play in competitions recognised and endorsed by the IFA at national level and will only participate in competitions at international level that are recognised by UEFA or FIFA. For the avoidance of doubt this does not relate to training matches.</p> <p>22) The licensor or its nominated bodies have the power to carry out spot checks on licence applicant by attending at the licence applicant or grounds without prior notice and shall be entitled to examine all documentation relating to licensing requirements and to carry out checks on any aspect of club licensing requirements.</p> <p>23) The licence applicant acknowledges that UEFA reserves the right to execute compliance audits at national level in accordance with the <i>IFA Club Licensing Manual for Participation in the UEFA Club Competitions</i>.</p> <p>24) The licence applicant accepts that the licensor reserves the right to seek clarifications and/or assurances in relation to any and all creditors/ debtors and/or assets/ liabilities identified (or subsequently made known). This may include documentation where available.</p>
L.02	A	<p><b>CURRENT CONSTITUTION AND RULES</b></p> <p>The licence applicant must provide a copy of its current Memorandum and Articles of Association or, in the event that the licence applicant is a private members club or an unincorporated body/ association, a copy of its current Constitution and Rules.</p>
L.03	A	<p><b>NAME, REGISTERED ADDRESS AND LEGAL FORM</b></p> <p>The licence applicant must provide confirmation of its full legal name, address of headquarters and legal form (whether a legal company, limited liability company (by share), limited liability company (by guarantee), private members club or unincorporated association). An extract from a public register must be provided.</p>
L.04	A	<p><b>BOARD OF DIRECTORS/ MANAGEMENT COMMITTEE MEMBERS</b></p> <p>The licence applicant must provide a list of its Board of Directors (Limited Company) or Management Committee (Unincorporated Association), identifying its authorised signatories and detailing the signing rules in place.</p>
L.05	A	<p><b>MEMBERSHIP OF IFA/ CLUB RETURN</b></p> <p>The licence applicant must be an affiliated member of the Irish Football Association and fulfil the conditions of membership defined in the Articles of Association and regulations of the Irish Football Association.</p> <p>This must be demonstrated by submission of the Club Return (this shall include the name and registered address of the licence applicant).</p>
L.06	A	<p><b>BOARD MEETING MINUTES</b></p> <p>The IFA may request relevant excerpts from the licence applicant's executive body (e.g. Board/ Committee) meeting minutes in order to clarify and/ or confirm statements or assertions made by the licence applicant regarding its Domestic and UEFA Club Licence applications.</p>



No.	Grade	Description
L.07	A	<p><b>LEGAL GROUP STRUCTURE AND ULTIMATE CONTROLLING PARTY</b></p> <p>The licence applicant must provide the licensor with information on the legal group structure at the statutory closing date prior to the deadline for the submission of the application to the licensor. It must be presented in a chart and duly approved by management. The licensor must be informed of any changes there may have been to the legal group structure during the period between the statutory closing date and the submission of the chart to the licensor.</p> <p>This document must clearly identify and include information on:</p> <ul style="list-style-type: none"> <li>a) The licence applicant;</li> <li>b) Any subsidiary entity of the licence applicant;</li> <li>c) Any associate entity of the licence applicant;</li> <li>d) Any direct or indirect controlling entity of the licence applicant, up to and including the ultimate controlling party;</li> <li>e) Any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights;</li> <li>f) Any party with a significant influence over the licence applicant;</li> <li>g) any other football club, in respect of which any of the parties identified in (a) to (f) or any of their key management personnel have any ownership interest, voting rights, and/or any involvement or influence whatsoever in relation to the governance of its financial and operating policies.</li> </ul> <p>The reporting perimeter as defined in F.01 must also be clearly identified in the document.</p> <p>If deemed relevant the licensor may request the licence applicant to provide additional information other than that listed above (e.g. information about subsidiaries and/ or associates of the ultimate controlling entity and/or direct controlling entity).</p> <p>The following information must be provided in relation to all entities included in the legal group structure:</p> <ul style="list-style-type: none"> <li>a) Name of legal entity;</li> <li>b) Type of legal entity;</li> <li>c) Main activity of legal entity;</li> <li>d) Percentage of ownership interest (and, if different, percentage of voting power held).</li> </ul> <p>For any subsidiary of the licence applicant, the following information must also be provided:</p> <ul style="list-style-type: none"> <li>e) Share capital;</li> <li>f) Total assets;</li> <li>g) Total revenues;</li> <li>h) Total equity.</li> </ul>

No.	Grade	Description
L.08	A	<p><b>INSURANCE</b></p> <p>The licence applicant must furnish evidence of public and employers liability insurance.</p> <p>Registration requires confirmation that licence applicants as a minimum have Employers' Liability Insurance for £10 million Indemnity and Public/ Product Liability Insurance for £2 million Indemnity.</p> <p>The documentation from a bona fide insurer must be provided to satisfy the above.</p>

**All legal documentation/ declarations must be executed by the relevant competent signatories no more than three months prior to the deadline for its submission to the licensor.**

## 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 this Manual are more stringent than the level of audit required by Companies House for small businesses. Northern Ireland Football League clubs are mainly categorised as small businesses which means that they would typically be exempt from a full audit. However, UEFA requires these clubs/licence applicants to undergo a full audit.

This Manual provides a level of requirements to be met by licence applicants who wish to compete in the UEFA club 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 2021/22 licence season are set out in this chapter. This means that financial information in respect of the *financial year* ending in 2020 will form part of the information to be assessed by the IFA for licence applicants to obtain the UEFA Club Licence for the 2021/22 licence season.

**NOTE:** In addition to satisfying the finance criteria defined in this Manual, licence applicants **MUST** also, as a minimum, meet all additional mandatory requirements as defined in the *IFA Premiership Club Licensing Manual*. These shall include, but not be limited to;

- 1) F.04 Additional Financial Information
- 2) F.10 Projected Cash Flow Statement
- 3) F.11 Request for Additional Financial Information
- 4) F.13 Monthly Management Declaration

### 10.2 OBJECTIVES

---

The financial criteria aim principally to:

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

### 10.3 BENEFITS

---

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

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

- Safeguard the continuity and integrity of club competitions for one season;
- Increase the transparency and credibility of clubs' financial operations and, thereby, of Northern Irish 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 shall help to:

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

For the **licence applicants**, compliance with the financial criteria shall 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/ENTITIES AND REPORTING PERIMETER

##### 10.4.1 THE CRITERION

No.	Grade	Description
F.01	A	<b>REPORTING ENTITY/ ENTITIES AND REPORTING PERIMETER</b> The licence applicant determines and provides to the licensor the reporting perimeter, i.e. the entity or combination of entities in respect of which financial information (e.g. single entity, consolidated or combined financial statements) has to be provided. The financial information of all entities included in the reporting perimeter must be either consolidated or combined as if they were a single company.

1) The reporting perimeter must include:

- a) the licence applicant;
- b) any subsidiary of the licence applicant;
- c) any other entity included in the legal group structure which generates revenues and/ or performs services and/or incurs costs in respect of the football activities defined in paragraph 2 c) to k) below;
- d) any entity, irrespective of whether it is included in the legal group structure, which generates revenues and/or performs services and/or incurs costs in respect of football activities as defined in paragraph 2 a) and b) below.

2) Football activities include:

- a) employing/engaging personnel including payment of all forms of consideration to employees arising from contractual or legal obligations;
- b) acquiring/selling players' registrations (including loans);
- c) ticketing;
- d) sponsorship and advertising;
- e) broadcasting;
- f) merchandising and hospitality;
- g) club operations (e.g. administration, matchday activities travel, scouting, etc.);
- h) financing (including financing secured or pledged against the assets of the licence applicant);
- i) use and management of stadium and training facilities;
- j) women's football
- k) youth sector.

3) An entity may be excluded from the reporting perimeter only if:

- a) its activities are entirely unrelated to the football activities defined in paragraph 2 above and/ or the locations, assets or brand of the football club: or

- b) it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in paragraph 2 a) or b) above; or
- c) the football activities it performs are entirely reflected in the financial statements of one of the entities included in the reporting perimeter.
- 4) The licence applicant must submit a declaration by an authorised signatory which confirms:
  - a) that all revenues and costs related to each of the football activities indicated in paragraph 2) have been included in the reporting perimeter and provide a detailed explanation should this not be the case; and
  - b) whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to paragraph 3.

#### CONSOLIDATION/ COMBINATION REQUIREMENTS

Consolidated financial statements are the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single company.

Combined financial statements are those that include information about two or more commonly controlled entities without information about the controlling entity.

### 10.5. AUDITED ANNUAL FINANCIAL STATEMENTS

#### 10.5.1 THE CRITERION

No.	Grade	Description
F.02	A	<p><b>AUDITED ANNUAL FINANCIAL STATEMENTS</b></p> <p>Annual financial statements, which shall be based on the UK legislation for incorporated companies, shall be prepared and submitted.</p> <p><b>Section 477 of the Companies Act 2006</b>, 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"> <li>a) a balance sheet;</li> <li>b) a profit and loss account;</li> <li>c) a cash flow statement;</li> <li>d) notes, comprising a summary of significant accounting policies and other explanatory notes; and</li> <li>e) a financial review by management.</li> </ul> <p>Annual financial statements must be audited by an independent auditor as defined in <b>ANNEXE G</b>.</p> <p>The annual financial statements must meet the minimum disclosure requirements as set out in <b>ANNEXE H</b> and the accounting principles set out in <b>ANNEXE I</b>. Comparative figures in respect of the prior statutory closing date must be provided.</p> <p>If the minimum requirements for the content and accounting as set out in the above immediately preceding paragraph are not met in the annual financial statements, then the licence applicant must prepare supplementary information in order to meet the minimum information requirements that must be assessed by an independent auditor as defined in <b>ANNEXE G</b>.</p>

No.	Grade	Description
F.02 bis	A	<b>PUBLICATION OF FINANCIAL INFORMATION</b> The licence applicant must publish on its website or on the website of its licensor by the date (which cannot be later than the date of submission of the list of the licensing decisions to the UEFA administration) and in the form communicated by the licensor: a) the total amount paid in the latest reporting period to or for the benefit of agents/intermediaries; and b) the last audited annual financial information assessed by the licensor.

#### 10.5.2. REPORTING PERIOD

The licence applicant must prepare and submit to the IFA its audited annual financial statements in respect of its most recent statutory closing date prior to 31 March 2021 (i.e. the deadline for submission of the financial documents to the licensor).

#### 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 company's affairs as at the statutory closing date. An auditor's report is considered to be modified in the following four situations:

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

#### 10.5.4. LICENSOR'S ASSESSMENT PROCEDURES AND DECISION

##### PRINCIPLE

The licensor defines the assessment procedures, ensuring equal treatment of all clubs applying for a licence. It assesses the documentation submitted by the clubs, considers whether this is appropriate and determines to its reasonable satisfaction whether each criterion has been met and what information, if any, is needed for each licence to be granted.

##### ANNUAL FINANCIAL STATEMENTS

It is the responsibility of the licensor to assess the annual financial statements to form a basis for the licensing decision.

In respect of the annual financial statements, the licensor must perform the following minimum assessment procedures:

- a) Assess whether the reporting perimeter is appropriate for club licensing purposes;
- b) Assess the information (annual financial statements that may also include supplementary information) submitted to form a basis for the licensing decision;
- c) Read and consider the annual financial statements and the auditor's report thereon;
- d) Address the consequences of any modifications to the auditor's report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to the below paragraphs of 10.5.4.

The UEFA Club 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, within the defined deadline, annual financial statements that do not meet the minimum requirements for the content and accounting.
- 3) if the reporting perimeter does not meet the requirements of F.01.
- 4) if the auditor's report has a disclaimer of opinion or an adverse opinion, unless a subsequent audit opinion without disclaimer of opinion or adverse opinion is provided (in relation to another set of financial statements for the same financial year, that meet the minimum requirements) and the IFA is satisfied with the subsequent audit opinion.
- 5) if the auditor's report has in respect of **going concern**, either a key audit 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 key audit matters 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 licence season has been provided to, and assessed by, the IFA to its satisfaction. The additional documentary evidence includes, but is not necessarily limited to, the information described in financial criterion F.10 (future financial information).
- 6) if the auditor's report makes a reference to any situation defined in F.09 paragraph 10.10.3 (d).

The UEFA Club Licence may be refused:

- 1) if the auditor's report has, in respect of **a matter other than going concern**, either a key audit 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 will be dependent on the reason for the modification to the audit report. In this case, in order to determine whether or not the UEFA Club Licence shall be refused, the licensor shall consider the implications of the modification for club licensing purposes.
- 2) if the auditor's report on the agreed-upon procedures in respect of the supplementary information includes reference to errors and/or exceptions found.

In case the licence applicant provides supplementary information, the licensor must additionally assess the auditor's report on the agreed-upon procedures in respect of the supplementary information.

The UEFA Club Licence shall be granted in respect of financial criterion F.02 if:

- 1) the auditor's report has an unqualified opinion, without any modification.

#### 10.5.5 REQUIREMENTS FOR THE PREPARATION OF A PLAYER IDENTIFICATION TABLE

Due to the specificity of player's registration 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 costs 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 relevant period is defined in **ANNEXE H**.

The player identification table must be provided to the auditor.

#### 10.5.6 RELEVANT ANNEXES

**ANNEXE G** Determination of the auditor and auditor's assessment procedures

**ANNEXE H** Minimum disclosure requirements for the financial statements

**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><b>FINANCIAL STATEMENTS FOR THE INTERIM PERIOD – REVIEWED</b></p> <p>If the statutory closing date of the licence applicant is prior to 31 December 2020, then additional financial statements covering the interim period up to 31 December 2020 must be prepared and submitted. These interim statements cannot exceed nine months unless under exceptional circumstances as determined by the licensor.</p> <p>Interim financial statements must be reviewed by an independent auditor as defined in <b>ANNEXE G</b>.</p> <p>The interim financial statements must consist of:</p> <ul style="list-style-type: none"> <li>a) a balance sheet as of the end of the interim period (i.e. 31 December 2020) 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);</li> <li>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;</li> <li>c) a cash flow statement for the interim period, with a comparative statement for the comparable interim period of the immediately preceding financial year;</li> <li>d) specific explanatory notes.</li> </ul> <p>The interim financial statements must meet the minimum disclosure requirements as set out in <b>ANNEXE H</b>. Additional line items or notes must be included if their omission would make the interim financial statements misleading.</p> <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.</p> <p>If the minimum requirements for the content and accounting as set out in the two immediately preceding paragraphs above are not met in the interim financial statements, then the licence applicant must prepare supplementary information in order to meet the minimum information requirements that must be assessed by an independent auditor as defined in <b>ANNEXE G</b>.</p>

#### 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.

The requirement for an independent auditor as defined in **ANNEXE G** 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 clubs of the IFA.

### 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 31 December 2020. 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 shall not provide any assurance and disclaim a conclusion.

In certain circumstances a key audit matter paragraph may be added to the 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'S ASSESSMENT PROCEDURES AND DECISION

For those licence applicants required to submit interim financial statements, they must be assessed by the IFA to form the basis for the licensing decision in respect of criterion F.03.

In respect of the interim financial statements, the licensor must perform the following minimum assessment procedures:

- a) Assess whether the reporting perimeter is appropriate for club licensing purposes;
- b) Assess the information (interim financial statements that may also include supplementary information) submitted to form a basis for the licensing decision;
- c) Read and consider the interim financial statements and the auditor's report thereon;
- d) Address the consequences of any modifications to the auditor's report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to the paragraphs below of 10.6.5.

The UEFA Club 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, within the defined deadline, interim financial statements that do not meet the minimum requirements for the content and accounting.
- c) If the reporting perimeter does not meet the requirements of F.01.

Having read and considered the interim financial statements and the auditor's report on the interim financial statements, the IFA must assess them according to the points below:

- a) If the auditor's report has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the UEFA Club Licence;
- b) If the auditor's report has a disclaimer of opinion or an adverse opinion, the UEFA Club Licence must be refused, unless a subsequent review opinion without disclaimer of opinion or adverse opinion is provided (in relation to another set of financial statements for the same reporting period that meet the minimum requirements) and the IFA is satisfied with the subsequent review opinion;
- c) If the auditor's report has, in respect of going concern, either a key audit matter or a qualified 'except for' opinion or if, in the opinion of the IFA, there is significant doubt in respect of **going concern**, then the UEFA Club Licence must be refused, unless either:
  - a subsequent review opinion without going concern key audit matters or qualification is provided, in relation to the same reporting period and/or (as directed by the licensor)
  - additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the licence season

has been provided to, and assessed by, the IFA to its satisfaction. The additional documentary evidence includes, but is not necessarily limited to, the information described in financial criterion F.10 (future financial information).

d) If the auditor's report has, in respect of a matter other than going concern, either a key audit 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**, then the IFA must consider the implications of the modification for club licensing purposes. The UEFA Club Licence may be refused, unless additional documentary evidence is provided to, and assessed by, the IFA to its satisfaction. The additional evidence that may be requested by the IFA will be dependent on the reason for the modification to the review report.

e) if the auditor's report makes a reference to any situation defined in F.09, paragraph 10.10.3 (d).

f) If the licence applicant provides supplementary information, the IFA must additionally assess the auditor's report on the agreed-upon procedures in respect of the supplementary information. The UEFA Club Licence may be refused if this includes reference to errors and/or exceptions found.

#### 10.6.7 RELEVANT ANNEXES

**ANNEXE G** Determination of the auditor and auditor's assessment procedures

**ANNEXE H** Minimum disclosure requirements for the financial statements

**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><b>FINANCIAL LETTER OF SUPPORT</b></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 licence applicant is required to submit individual Financial Letters of Support from creditors and persons providing financial support to the licence applicant. Furthermore, the licence applicant may also have to detail in writing the premise on which it considers itself capable of continuing as a going concern until the end of the licence season.</p> <p><b>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 licence applicant to submit Financial Letter(s) of Support as detailed above.</b></p>

#### 10.7.2. ASSESSMENT OF THE INFORMATION

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

#### 10.7.3 LICENSOR DECISION

The UEFA Club 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 licence applicant may not be able to continue as a going concern until at least the end of the licence season.

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

### 10.8.1 THE CRITERION

No.	Grade	Description
F.06	A	<p><b>NO OVERDUE PAYABLES ARISING FROM TRANSFER ACTIVITIES</b></p> <p>The licence applicant must prove that as at 31 March 2021 it has no overdue payables (as defined in 10.8.5 below) towards other football clubs as a result of transfers undertaken prior to 31 December 2020.</p> <p>Payables are those amounts due to football clubs as a result of transfer activities, including any amount due upon fulfilment of certain conditions, training compensation and solidarity contributions as defined in the FIFA Regulations on the Status and Transfer of Players, and any joint and several liability decided by a competent authority for the termination of a contract by a player.</p> <p>The licence applicant must prepare and submit to the licensor a transfers table. It must be prepared even if there have been no transfers/loans during the relevant period.</p> <p>All transfer and loan activities <u>into</u> the licence applicant only must be listed.</p> <p><b>Licence applicants MUST provide an independent 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.</b></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 March preceding the licence season.

### 10.8.3 INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

#### 10.8.3.1 INTRODUCTION TO THE CONTENT OF THE TRANSFERS TABLE

For the purpose of criterion F.06, payables are those amounts due to football clubs arising from transfer activities. These include 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.

#### 10.8.3.2. TRANSFERS TABLE

The licence applicant must disclose:

- All new player registrations (including loans) in the 12-month period up to 31 December 2020, irrespective of whether there is an amount outstanding to be paid at 31 December 2020.
- All transfers for which an amount is outstanding to be paid as at 31 December 2020, irrespective of whether they were undertaken in the 12-month period up to 31 December 2020 or before; and
- 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 transfers table must contain the following information as a minimum (in respect of each player transfer, including loans):

- Player (identification by name and date of birth);
- Date of the transfer/ loan agreement;
- Name of the football club that formerly held the registration;
- Transfer (or loan) fee paid and/or payable (including training compensation and solidarity contribution) even if payment has not been requested by the creditor;
- Other direct costs of acquiring the registration paid and/or payable;
- Amounts settled and payment dates;

- g) Balance payable as at 31 December 2020 in respect of each player transfer including the due date for each unpaid element;
- h) Balance payable as at 31 March 2021 (rolled forward from 31 December 2020) 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 at 31 December 2020; and
- j) Amounts subject to any claim/ proceedings pending as at 31 March 2021.

The licence applicant must reconcile the total liability as per the transfers 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 transfers 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 procedures to assess criterion F.06:

- a) Reading the transfer payables table prepared by management;
- b) Making enquiries of management regarding the compilation of the transfer payables table;
- c) Check that the total liability per the transfers table appears in the End of Year Accounts. The figure shall 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);
- d) Reconcile the total in the transfers table to the 'Accounts payable relating to player transfers' amount in the annual or interim financial statements as at 31 December;
- e) Check the mathematical accuracy of the transfers table;
- f) Select all or a sample of player transfers/ loans, compare the corresponding agreements with the information contained in the transfers table and highlight the selected transfers/ loans;
- g) Select all or a sample of transfer payments, compare them with the information contained in the transfers table and highlight the selected payments;
- h) If, according to the transfers table, there is an amount due as at 31 March, that concerns a transfer that occurred before 31 December of the previous year, examine that by 31 March at the latest:
  - 1) An agreement has been reached as per 10.8.5 point 3 b); or
  - 2) A dispute/ claim has arisen as per 10.8.5 point 3 c) or d).
  - 3) All reasonable measures have been taken as per 10.8.5 point 3 e).
- i) Examine all or a selection of bank statements in support of payments.
- j) If applicable: examine documents, including agreements with the relevant football club(s) and/or correspondence with the competent body, in support of h) 1), h) 2) and/or h) 3) above.

If the Irish Football Association appoints an external independent auditor (as defined in **ANNEXE G**) to carry out the assessment procedures, the IFA must review the auditor's report and, in particular, verify that the sample selected by the auditor is satisfactory, and it may carry out any additional assessment it believes necessary, i.e. extend the sample and/or request additional documentary evidence from the licence applicant.



While performing the assessment procedures, the appointed external independent auditor must perform the steps defined in a) to j) above.

The auditor's report must:

- a) Include a statement confirming that the assessment was conducted by way of agreed-upon-procedures according to the International Standard on Related Services (ISRS) 4400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400;
- b) Be submitted to the IFA together with the relevant documentation to form the basis for the licensing decision.

#### 10.8.5. LICENSOR DECISION

The UEFA Club Licence must be refused if:

- 1) The information in respect of payables towards football clubs arising from transfer activities is not submitted to the IFA within the defined deadline.
- 2) The licence applicant submits, within the defined deadline, information that does not meet the minimum disclosure requirements.
- 3) As at 31 March 2021, the licence applicant has overdue payables that refer to transfer activities that occurred prior to 31 December 2020.

Payables are considered as overdue if they are not paid according to the contractual or legal terms.

However, payables are not considered as overdue if the licence applicant (i.e. debtor club) is able to prove by 31 March preceding the licence season 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 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 this Manual (i.e. in order to buy time), the relevant amount will still be considered as an overdue payable; or
- d) It has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the decision-making bodies that it has established reasons for contesting the claim or proceedings which have been opened; however, if the decision making bodies consider the reasons for contesting the claim or proceedings which have been opened as manifestly unfounded, the amount will still be considered as an overdue payable; or
- e) It is able to demonstrate to the reasonable satisfaction of the decision-making bodies that it has taken all reasonable measures to identify and pay the creditor club(s) in respect of training compensation and solidarity contributions (as defined in the *FIFA Regulations on the Status and Transfer of Players*).



**10.8.6. RELEVANT ANNEXE**

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

**10.9. NO OVERDUE PAYABLES TOWARDS EMPLOYEES AND SOCIAL/ TAX AUTHORITIES**

**10.9.1. THE CRITERION**

No.	Grade	Description
F.07	A	<p><b>NO OVERDUE PAYABLES IN RESPECT OF EMPLOYEES</b></p> <p>The licence applicant must prove that as at 31 March 2021 it has no overdue payables (as defined in 10.9.5) in respect of its employees as a result of contractual or legal obligations towards its employees that arose prior to 31 December 2020.</p> <p>All employees that have worked for the licence applicant in the period from 1 January 2020 to 31 December 2020, including those who have left their post during this time, must be accounted for on both the licence applicant's No Payables to Employees Form and Employees Table.</p> <p>Signed confirmation must be obtained from each paid employee at the time of leaving that the licence applicant 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>Licence applicants <b>MUST</b> provide an auditor's report of factual findings as per the detail of <b>ANNEXE K</b> 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 the licence applicant, the criterion is to be assessed as at 31 March preceding the licence season.

**10.9.3 INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT**

**10.9.3.1. INTRODUCTION TO THE CONTENT OF PAYABLES IN RESPECT OF EMPLOYEES**

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

- All professional players according to the applicable FIFA Regulations on the Status and Transfer of Players; and
- The administrative, technical, medical and security staff specified in personnel and administrative criteria P.01 – P.14 and P.18 – P.21 of Chapter 8.

Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligations including wages, salaries, image rights payments, bonuses and other benefits. Amounts payable to people who, for various reasons, are no longer employed by the licence applicant fall within the scope of criterion F.07 and must be settled within the period stipulated in the contract and/or defined by law, regardless of how such payables are accounted for in the financial statements.

An employee confirmation letter must be submitted to the Irish Football Association by 31 March preceding the licence season. Where signed confirmation letter is not obtained, supporting payroll documentation must be provided to confirm all payments due have been made.

**10.9.3.2. EMPLOYEES TABLE**

The licence applicant must prepare and submit to the licensor an employees table showing:

- a) all employees who were employed at any time during the year up to 31 December 2020; i.e. not just those who remain on 31 December 2020.
- b) all employees in respect of whom there is an amount outstanding to be paid at 31 December 2020, irrespective of whether they were employed during the year up to 31 December 2020; and
- c) all employees in respect of whom there is 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 following information must be given, as a minimum, in respect of each employee:

- a) name of the employee;
- b) position/ function of the employee;
- c) start date;
- d) end date (if applicable);
- e) the balance payable as at 31 December 2020, including the due date for each unpaid element; and
- f) any payable as at 31 March 2021 (rolled forward from 31 December 2020), including the due date for each unpaid element, together with explanatory comment; and
- g) amounts subject to any claim/ proceedings pending as at 31 March.

The licence applicant must reconcile the total liability as per the employees table to the figure in the financial statements balance sheet for 'Accounts payable towards employees' or to the underlying accounting records.

The employees 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.

No.	Grade	Description
F.08	A	<p><b>NO OVERDUE PAYABLES TOWARDS SOCIAL/ TAX AUTHORITIES</b></p> <p>The licence applicant must prove that as at 31 March 2021 it has no overdue payables (as defined in 10.9.5) towards social/ tax authorities (HMRC):</p> <ul style="list-style-type: none"> <li>a) as a result of contractual or legal obligations in respect of its employees i.e. PAYE/ NIC that arose on or before 31 December 2020.</li> <li>b) as a result of contractual or legal obligations relating to VAT, Corporation Tax and any other category of tax that arose on or before 31 December 2020.</li> </ul> <p>If amounts payable in relation to PAYE/ NIC, VAT Corporation Tax and any other category of tax or amount due to HMRC are overdue and have been deferred by mutual agreement, then written confirmation of such a deferment agreement MUST be provided relating to each category of tax owed.</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>Licence applicants must detail their PAYE/ NIC and VAT position over the period 1 January – 31 December 2020.</p> <p>Licence applicants MUST provide an auditor's report of factual findings as per the detail of <b>ANNEXE K</b> with copies of documents (e.g. bank statements/ payroll records) on which he relied when forming his opinion.</p>

#### 10.9.3.3. DOCUMENTATION OF PAYABLES TOWARDS SOCIAL/ TAX AUTHORITIES

The licence applicant shall submit to the Irish Football Association a social/ tax table showing the amount payable (if any) to the competent social/ tax authorities, as at 31 December of the year preceding the licence season and any claim/ proceedings pending.

The following information must be given, as a minimum, in respect of each payable towards social/tax authorities, together with explanatory comment:

- a) Name of the creditor;
- b) Any payable as at 31 December, including the due date for each unpaid element;
- c) Any payable as at 31 March (rolled forward from 31 December), including the due date for each unpaid element, together with explanatory comment and supporting evidence; and
- d) Amounts subject to any claim/proceedings pending as at 31 March.

The licence applicant must reconcile the total liability as per the social/tax table to the figure in the financial statements balance sheet for 'Accounts payable to social/tax authorities' or to the underlying accounting records.

The social/ tax 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.

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

#### **10.9.4 ASSESSMENT OF THE INFORMATION IN RELATION TO OVERDUE PAYABLES IN RESPECT OF EMPLOYEES AND TOWARDS SOCIAL/TAX AUTHORITIES**

##### **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 auditor as defined in **ANNEXE G**. 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 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 auditor must assess the information submitted by the licence applicant, in particular the employees table and other corresponding supporting documents, as detailed below:

- a) Obtain the employees table prepared by management.
- b) Reconcile the total payable in the employees table to the 'Accounts payable to employees' amount in the annual or interim financial statements as at 31 December.
- c) Obtain and inspect all or a randomly selected sample of employee confirmation letters and compare the information to that contained in the list of employees.
- d) If there is an amount due as at 31 March that refers to payables in respect of contractual or legal obligations in respect of its employees that arose before the previous 31 December, examine that, by 31 March at the latest:
  - i) An agreement has been reached as per 10.9.5 point 3 b); or
  - ii) A dispute/claim/proceeding has been brought as per 10.9.5 point 3 c) or d).
- e) Examine all or a selection of bank statements in support of payments.
- f) If applicable: examine documents, including agreements with the relevant employee(s) and/or correspondence with the competent body, in support of the representations under d(i) and/or d(ii) above.

The auditor must also assess the further information submitted by the licence applicant, in particular the social/ tax table and other corresponding supporting documents, as detailed below.

- a) Obtain the social/ tax table prepared by management.
- b) Reconcile the total payable in the social/tax table to the 'Accounts payable to social/tax authorities' amount in the annual or interim financial statements as at 31 December.
- c) Obtain corresponding supporting documents.
- d) If, there is an amount due as at 31 March that refers to payables towards social/ tax authorities (HMRC):
  - as a result of contractual or legal obligations in respect of its employees that arose on or before the previous 31 December,
  - as a result of contractual or legal obligations relating to VAT, Corporation Tax and any other category of tax that arose on or before 31 December

examine that, by 31 March at the latest:

- i) An agreement has been reached as per 10.9.5 point 3 b); or
  - ii) A dispute/claim/proceeding has been brought as per 10.9.5 point 3 c) or d).
- e) Examine all or a selection of bank statements in support of payments.
- f) If applicable: examine documents, including agreements with the relevant social/tax authorities and/or correspondence with the competent body, in support of the representations under d(i) and/or d(ii) above.

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

The auditor's report must:

- a) include a statement confirming that the assessment was conducted by way of agreed-upon-procedures according to the International Standard on Related Services (ISRS) 4400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400.
- b) be submitted to the IFA together with the relevant documentation to form the basis for the licensing decision.

The IFA must review the auditor's report and, in particular, verify that the sample selected by the auditor is satisfactory, and it may carry out any additional assessment it believes necessary, i.e. extend the sample and/or request additional documentary evidence from the licence applicant.

## 10.9.5 LICENSOR DECISION

The IFA shall, as part of its assessment, read the information in relation to overdue payables in respect of employees and towards social/tax authorities and also read the auditor's report of factual findings.

The UEFA Club Licence must be refused:

- 1) If the information in respect of payables towards employees and social/ tax authorities is not submitted to the IFA within the defined deadline.
- 2) If the licence applicant submits, within the defined deadline, information that does not meet the minimum disclosure requirements.
- 3) As at 31 March 2021, the licence applicant has overdue payables in respect of its employees or towards social/ tax authorities as a result of contractual and legal obligations that arose on or before 31 December 2020.

Payables are considered as overdue if they are not paid according to the contractual or legal terms.

However, payables are not considered as overdue if the licence applicant (i.e. debtor club) is able to prove by 31 March preceding the licence season 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 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 this Manual (i.e. in order to buy time), the relevant amount will still be considered as an overdue payable; or
- d) It has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the decision-making bodies that it has established reasons for contesting the claim or proceedings which have been opened; however, if the decision making bodies consider the reasons for contesting the claim or proceedings which have been opened as manifestly unfounded, the amount will still be considered as an overdue payable.

#### **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.09	A	<p><b>WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION</b></p> <p>Within the seven days prior to the date when the licensing decision is made by the Licensing Committee (22 April 2021), i.e. from 16-22 April 2021, the licence applicant must make written representations to the IFA.</p>

### 10.10.2. REPORTING PERIOD

The licence applicant must prepare and submit to the IFA a management representations letter within the seven days prior to the date when the licensing decision is made by the Licensing Committee.

### 10.10.3. INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

Each licence applicant must prepare and submit to the IFA a management representations letter.

The licence applicant must confirm the following:

- a) That all documents submitted to the licensor are complete and correct
  - b) Whether or not any significant change has occurred in relation to any of the club licensing criteria;
  - c) Whether or not any events or conditions of major economic importance 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 reviewed interim financial statements (if applicable). If any events or conditions of major economic importance have occurred, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made;
- The licence applicant must, in particular, declare whether any of the following have occurred:
- i. Fixed term borrowing approaching maturity without realistic prospects of renewal or repayment;
  - ii. Indications of withdrawal of financial support by financiers and other creditors;
  - iii. Substantial operating losses since the last submitted financial statements;
  - iv. Inability to pay creditors on due dates;
  - v. Inability to comply with the terms of loan agreements with finance providers;
  - vi. Discovery and confirmation of material fraud or errors that show the financial statements are incorrect;
  - vii. Determination of pending legal proceedings against the licence applicant that result in claims that are unlikely to be satisfied;
  - viii. The executive responsibilities of the licence applicant are being undertaken by a person(s) under some external appointment, relating to legal or insolvency procedures, rather than by the management;
  - ix. A significant change of key management;
  - x. Management determines that it intends to liquidate the entity, cease trading, or seek protection from creditors pursuant to laws or regulations, or that it has no realistic alternative but to do so.
  - xi. Player transactions where the amounts paid or received are significant;

- xii. Transactions relating to property – for example, in relation to the licence applicant's stadium; and
- xiii. Any other events or conditions of major economic importance.

d) Whether or not the licence applicant or any parent company of the licence applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season.

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

#### **10.10.4. LICENSOR'S ASSESSMENT OF THE WRITTEN REPRESENTATION LETTER PRIOR TO THE LICENSING DECISION**

1. The UEFA Club Licence must be refused if the written representation letter is not submitted to the licensor within the defined deadline.
2. In respect of the written representation letter, the licensor must read and consider the impact of any significant change that has occurred in relation to the club licensing criteria.
3. The licensor must also read and consider the information in respect of any event or condition of major economic importance, in combination with the financial statements, future financial information and any additional documentary evidence provided by the licence applicant.
4. The licensor must assess the club's ability to continue as a going concern until at least the end of the licence season. The UEFA Club Licence must be refused if, based on the financial information that the licensor has assessed, in the licensor's judgement, the licence applicant may not be able to continue as a going concern until at least the end of the licence season.
5. If the licence applicant or any parent company of the licence applicant included in the reporting perimeter is/was seeking protection or has received/is still receiving protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season, then the UEFA Club Licence must be refused. For the avoidance of doubt the UEFA Club Licence must also be refused even if the concerned entity is no longer receiving protection from its creditors at the moment the licensing decision is taken.
6. The licensor must check that the total amount paid in the latest reporting period to or for the benefit of agents/intermediaries and the last audited annual financial information assessed by the licensor have been made publicly available either on the licence applicant's website or the licensor's website.



## 10.11. CRITERION: FUTURE FINANCIAL INFORMATION

### 10.11.1 THE CRITERION

No.	Grade	Description
F.10	A	<p><b>FUTURE FINANCIAL INFORMATION</b></p> <p>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 10.11.2.2. below.</p>

### 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 as defined below if the licence applicant's historic financial information exhibits certain warning signs. The future financial information must be assessed by the IFA.

The warning signs are measured by a set of financial indicators that, if breached, 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 (as defined below) has been 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
<b>IND.01 Going concern</b>	The auditor's report in respect of the annual or interim financial statements submitted in accordance with F.02 and F.03 includes, regarding the going concern, either a key audit matter or a qualified opinion/ conclusion.
<b>IND.02 Negative Equity</b>	The annual financial statements (including, where required, the supplementary information) submitted in accordance with F.02 disclose a net liabilities position (negative equity) 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 (negative equity) 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 with F.02) or, if applicable, the balance sheet date of the interim financial statements (submitted in accordance with F.03), and ending at the end of the licence season, i.e. on 31 May 2022.

For example, the future financial information would cover the 17-month period from 1 January 2021 to 31 May 2022.

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

### 10.11.4. INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

Future financial information must consist of:

- a) a budgeted profit and loss account, with comparative figures for the immediately preceding financial year and interim period (if applicable);

- b) a budgeted cash flow, with comparative figures for the immediately preceding financial year and interim period (if applicable);
- c) explanatory notes, including a brief description of each of the significant assumptions (with reference to the relevant aspects of historic financial and other information) that have been used to prepare the budgeted profit and loss account and cash flow statement, as well as of the key risks that may affect the future financial results; and
- d) all the other information necessary to the IFA in order to form an opinion about the future prospects of the licence applicant.

Future financial information must be prepared on a consistent basis with the audited annual financial statements and follow the same accounting policies as those applied for the preparation of the annual financial statements, except for accounting policy changes made after the date of the most recent annual financial statements that are to be reflected in the next annual financial statements – in which case details must be disclosed.

Future financial information must meet the minimum disclosure requirements as set out in **ANNEXE H** and the accounting principles as set out in **ANNEXE I**. Additional line items or notes must be included if they provide clarification or if their omission would make the future financial information misleading.

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.

Licence applicants must prepare and submit future financial information in the format as shown in **ANNEXE M**.

#### **10.11.5. LICENSOR'S ASSESSMENT PROCEDURES AND DECISION**

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.

These minimum assessment procedures will include the following:

- a) Check whether the future financial information is arithmetically accurate;
- b) Through discussion with management and review of the future financial information, determine 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.
- e) If applicable: examine corresponding supporting documents, including for example agreements with sponsors, banking facilities, share capital increase, bank guarantees and minutes of the board.

The IFA must assess the liquidity of the licence applicant (i.e. the availability of cash after taking account of financial commitments) and its ability to continue as a going concern until at least the end of the licence season.

In cases the licence applicant shall submit future financial information, the IFA will subsequently decide the following:

- The UEFA Club Licence must be refused if the licence applicant does not submit future financial information, which meets the minimum requirements for the content and accounting as defined in the criterion, within the defined deadline.

- The UEFA Club Licence must be refused if, based on the financial information that the IFA has assessed, in the IFA's judgement, the licence applicant may not be able to meet its financial commitments as they fall due and continue as a going concern until at least the end of the licence season.

#### **10.11.6. RELEVANT ANNEXES**

**ANNEXE M**      Future Financial Information

## **11. FINAL PROVISIONS**

### **11.1 *Language of correspondence***

---

All correspondence between UEFA and the Irish Football Association and/or the licensees must be in English.

### **11.2 *Annexes***

---

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

### **11.3 *Implementing provisions and licensing documents***

---

The Licensing Administration shall adopt, in the form of directives, circular letters, templates or any other documents, the detailed provisions and the licensing documents necessary for implementing this Manual.

### **11.4 *Issuance, abrogation, amendments and entry into force***

---

This Manual was issued by the Licensing Committee.

This Manual replaces the *Irish Football Association Club Licensing Manual for Award of the UEFA Club Licence for Season 2020/21 (Version 1.12)*.

This Manual comes into force immediately after its issuance by the Licensing Committee.

## ANNEXE A - DEVELOPMENT PROGRAMME POLICY GUIDANCE DOCUMENT

A Development Programme Policy is a requirement for Premiership and UEFA Club Licensing. Whilst a Development Programme will be individual to your club, it **MUST** as a minimum address the areas detailed below.

A Development Programme Policy is the plan of action by a Development Programme that allows it to carry out its objective to develop players for the club's first team; therefore, a Development Programme Policy should aim to:

- A. align the needs of the Development Programme to those of the Club;
- B. state and/or affirm the Club and Development Programme's position on certain subject matters relevant to running a Development programme i.e. policy on child protection, mandatory education, medical requirements, etc;
- C. guide a club's decision-making process.

*Below is a policy structure that can be followed to develop a personalised Development Plan.*

### **Plan of the Development Programme should include but not be limited to:**

1. Objectives and Philosophy/ Principles
2. Organisation Structure for Development Programme
3. Codes of Conduct
4. Education Programmes on Laws of the Game; Anti-doping; Integrity and Anti-Racism
5. Health and Safety
6. Medical
7. Insurance
8. Mandatory Education Policy
9. Football Education Programme for the Different Age Groups
10. Review and Feedback Process to Evaluate the Results and the Achievements of the set Objectives
11. Validity of the Programme (at Least 3 Years but Maximum 7 Years)
12. Financial Resources/ Provisions Extended to Players
  - Available Budget, contribution by licence applicant, players or local community, etc.
  - Infrastructure, i.e. Training and Match Facilities
  - Equipment
  - Services
13. Sign Off

## 1. Objectives and Philosophy/ Principles

### *Programme Objectives*

Detail must be included in the Policy stating the purpose/ objectives of the Development Programme and what it hopes to achieve.

### *Programme Philosophy/ Principles*

In order for the Development Programme to function effectively and serve its purpose to develop talent for the first squad it must have an operational philosophy that lays out the "rules of engagement" that will enable it to achieve its objectives.

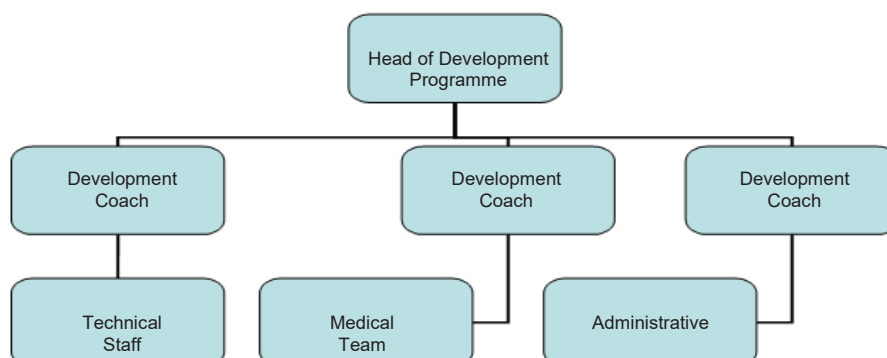
The Development Programme's philosophy must reflect its commitment to its players, the programme, and the first squad.

## 2. Organisation Structure for a Development Programme

An organisation chart should be included in the Policy. This chart should reflect the name and position of all personnel involved in the organisation of the Development Programme.

Personnel reflected in the organisation chart should include but not be limited to:

• <i>Head of the Development Programme</i>	• <i>Medical Team</i>
• <i>Development Coaches</i>	• <i>Physio/Sport Therapist</i>
• <i>Child Protection Officer</i>	• <i>Office Administrator</i>
• <i>Technical Team</i>	• <i>Club Development Officer</i>



## 3. Codes of Conduct

A Code of Conduct must be established for the Development Programme and stated in the Policy. This should include a detailed description of acceptable conduct for both development players and programme coaches/officials. The introduction and implementation of a comprehensive Codes of Conduct is considered to be good practice and will reduce the risk of abuse taking place at every level.

### *Good Practice/ Code of Conduct for Normal Activities*

- Behaviour that is considered to be good practice
- Behaviour that should be avoided
- Behaviour that will be sanctioned

### *Good Practice/ Code of Conduct for Club Outings*

- Behaviour that is considered to be good practice
- Behaviour that should be avoided
- Behaviour that will be sanctioned

*Good Practice/ Code of Conduct for Overnight Stays*

- Behaviour that is considered to be good practice
- Behaviour that should be avoided
- Behaviour that will be sanctioned

**4. Education Programmes on Laws of the Game; Anti-doping; Integrity and Anti-Racism**

In order to raise awareness among youth players, education programmes on Laws of the Game; anti-doping; integrity and anti-racism must be provided.

**5. Health and Safety**

The Programme must show a commitment to providing a safe environment for the players to develop their football skills. A statement must be included in the Programme Policy detailing the Club's enforcement of safety rules. Below are a few safety components that could be addressed:

- Health and Safety Equipment
- Severe Weather
- Injections
- Injuries
- Medical or Other Conditions i.e. allergies, epilepsy, etc.
- Responsibilities, i.e. parents vs. club
- Photography

**6. Medical**

The Programme/Club must make a statement on the medical support provided to its players.

**7. Insurance**

The Club must ensure that public liability insurance is in place at the venue where they normally play. It is recommended that all development players are insured through an insurance policy.

For information on how a club/development programme can purchase a very affordable insurance policy for its development players, [please contact:](#)

**Gerry McKee**  
**Boys FA Administration Officer**  
**Irish Football Association**  
**National Football Stadium at Windsor Park**  
**Donegall Avenue**  
**Belfast, BT12 6LU**

**Email: [GMcKee@irishfa.com](mailto:GMcKee@irishfa.com)**  
**(W) 02890 667458**  
**(M) 07783360056**



## 8. Mandatory Education Policy

A statement must be included in the Development Policy stating that all players are given the opportunity to complete their mandatory education and are in no way, through the activities and practices of the programme, being inhibited from doing so.

Premiership/ UEFA Template must be completed by the Head of the Development Programme and Club Chairman.

## 9. Football Education Programme for the Different Age Groups

### Football Education - Tactics

Describe in detail the football education programme provided to the development players, making a distinction between the programmes developed for the different age ranges.

Below are a few elements that may be reflected in a football education programme:

- The age range
- Duration of the programme
- The specific dates
- Description of warm up sessions
- Description of technical sessions
- Description of tactical sessions

Example:

### IFA FC - Under \_X\_ Performance Programme

#### YEAR 1/2 CURRICULUM – WEEK 1 TO 12

WEEK NUMBER	DATES	WARM UP 15 minutes	TECHNICAL 30 minutes	TACTICAL 30 minutes
1		S&C Component and Ball Manipulation Improving control	BALL HANDLING Control	SHOWING FOR PASSES
2		S&C Component and Ball Manipulation Improving Flexibility	TURNING AND DOUBLE TURNS	GETTING OPENED UP
3		S% C Component and Ball Manipulation 300 touches	DRIBBLING AND DOUBLE DRIBBLES	GIVE AND GOES

## 10. Method of Review, Evaluation and Feedback

Each Development Programme must establish a method in which it accurately reviews and evaluates the achievements and/or the imperfections of the Programme and the players.

The method of evaluation should be developed in accordance with the objectives and philosophy of both the Development Programme the first squad in mind. This evaluation method should also include the process in which players are given feedback on their performance.

## 11. Validity of the Programme

A statement should be included in the Development Programme Policy stating the duration of the Programme. The Programme should extend to a minimum of three years but cannot exceed seven years.

## 12. Financial Resources/ Provisions Extended to Players

- Available Budget, contribution by licence applicant, players or local community, etc.
- Infrastructure, i.e. training and match facilities
- Equipment
- Services

### *Financial Resources*

Detail the budget/ anticipated expenditure to support/run youth development programme.

### *Infrastructure/ Match Facilities*

Detail the infrastructure provisions made to the development players for training, accommodation where applicable and on match day.

### *Equipment*

Detail the equipment provisions made to the development players, i.e. match and training kits, footballs, etc.

### *Services*

Detail the services provided to the development players during the season, i.e. transportation to and from matches, training etc, insurance coverage, tuition/vocational training, health and nutrition assistance, etc.

## 13. Sign Off

The Youth Development Policy should be approved by the Board/ Management Committee of the football club with the signatures of the Club Chairman and Head of Youth Development attested to the document.

## ANNEXE G – DETERMINATION OF THE AUDITOR AND AUDITOR'S ASSESSMENT PROCEDURES

### A. Principle

1. The auditor must be independent in compliance with the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants (see F.02 and F.03).
2. The auditor must be a member of one of the relevant IFAC member bodies (Chartered Accountants Ireland, Association of Chartered Certified Accountants, The Institute of Chartered Accountants in England and Wales or The Institute of Chartered Accountants of Scotland).
3. 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 cannot be either a partner or employee of the audit firm.

### B. Assessment procedures

1. The auditor must audit the annual financial statements. The auditor's report must:
  - a) include a statement confirming that the audit was conducted in accordance with the International Standards on Auditing or relevant national auditing standards or practices where these comply with, as a minimum, the requirements of the International Standards on Auditing; and
  - b) be submitted to the licensor together with the annual financial statements to form a basis for its licensing decision.
2. The auditor must, as a minimum, review the interim financial statements. The auditor's report must:
  - a) include a statement confirming that the review was conducted in accordance with either the International Standard on Review Engagements (ISRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', or relevant national standards or practices for such reviews where these comply with, as a minimum, the requirements of ISRE 2410; and
  - b) be submitted to the licensor together with the interim financial statements to form a basis for its licensing decision.
3. The auditor must assess supplementary information, if any. This assessment must:
  - a) include a statement confirming that the assessment was conducted by way of agreed-upon procedures according to the International Standard on Related Services (ISRS) 4400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400; and
  - b) be submitted to the licensor together with the supplementary information to form a basis for its licensing decision.
4. Financial information other than that defined in paragraphs 1 to 3 above may be assessed by an auditor. In this case, the auditor's report must:
  - a) include a statement confirming that the assessment was conducted either:
    - i) by way of agreed-upon procedures according to the International Standard on Related Services (ISRS) 4400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400; or

- ii) for the assessment of future financial information (if applicable) according to the International Standards for Assurance Engagements (ISAE) 3400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISAE 3400 and
- b) be submitted to the licensor together with the relevant documentation to form a basis for its licensing decision.

**ANNEXE H – MINIMUM DISCLOSURE REQUIREMENTS FOR THE FINANCIAL STATEMENTS****A. Principle**

1. Notwithstanding the requirements of UK legislation for incorporated companies, the financial criteria of this Manual require licence applicants to present a specific minimum level of financial information to the licensor as set out in F.02, F.03 and F.10.
2. Each component of the financial statements must be identified clearly. The following information must be displayed prominently, and repeated where necessary within the financial statements, for a proper understanding of the information presented:
  - a) The name (and legal form), domicile and business address of the reporting entity/entities and any change in that information since the previous statutory closing date;
  - b) Whether the financial information covers the individual licence applicant or a group of entities or some other combination of entities, and a description of the structure and composition of any such group or combination;
  - c) The statutory closing date and the period covered by the financial information (for both current and comparative information); and
  - d) The presentation currency.

**B. Balance sheet**

1. The minimum disclosure requirements for balance sheet items are stated below. Where amounts are zero this must still be disclosed on the face of the balance sheet or by way of a note.

**Assets**

- i. cash and cash equivalents
- ii. accounts receivable from player transfers (current and non-current)
- iii. accounts receivable from group entities and other related parties (current and non-current)
- iv. other current accounts receivable
- v. tax assets (current and non-current)
- vi. inventories
- vii. other assets (current and non-current)
- viii. tangible fixed assets
- ix. intangible assets – players
- x. intangible assets – other
- xi. investments

**Liabilities**

- xii. bank overdrafts
- xiii. bank and other loans (current and non-current)
- xiv. accounts payable to group entities and other related parties (current and non-current)
- xv. accounts payable relating to player transfers (current and non-current)
- xvi. accounts payable to employees (current and non-current)
- xvii. accounts payable to social/tax authorities (current and non-current). PAYE/NIC and VAT must be shown as separate individual figures, not as one combined total.
- xviii. accruals and deferred income (current and non-current)

- xix. other tax liabilities (current and non-current)
- xx. other current accounts payable
- xxi. provisions (short and long term)
- xxii. other liabilities (current and non-current)

#### Net assets/ liabilities

- xxiii. net assets/ liabilities

#### Equity

- xxiv. share/fund capital
- xxv. retained earnings
- xxvi. other reserves

2. Management may consider that line items (i) to (xxvi) are best presented on the face of the balance sheet or in the notes.
3. The net assets/liabilities figure, being the aggregate of total assets less total liabilities, is used to determine whether or not the licence applicant is in breach of indicator 2 described in F.10

### **C. Profit and loss account**

1. The minimum disclosure requirements for the profit and loss account are stated below. Where amounts are zero this must still be disclosed on the face of the balance sheet or by way of a note.

#### Revenue

- i. gate receipts
- ii. sponsorship and advertising
- iii. broadcasting rights
- iv. commercial
- v. UEFA solidarity and prize money
- vi. other operating income
- vii. total revenue (sum of items i to vi)

#### Expenses

- viii. cost of sales/materials
- ix. employee benefits expenses (players and other employees)
- x. depreciation and impairment of tangible fixed assets
- xi. amortisation and impairment of other intangible assets (excluding player registrations)
- xii. other operating expenses
- xiii. total operating expenses (sum of items viii to xii)

#### Player Transfers:

- xiv. amortisation and impairment of intangible assets – player registrations or costs of acquiring player registrations
- xv. profit/loss on disposal of intangible assets – player registrations or income from the disposal of player registrations
- xvi. total net result from player transfers (sum of items xiv and xv)

#### Other

- xvii. profit/loss on disposal of tangible fixed assets
- xviii. finance income and expense
- xix. non-operating income/expense

- xx. tax income/expense
  - xxi. profit or loss after taxation (sum of items vii, xii, xvi and xvii to xx).
2. Management may consider that line items (i) to (xxi) are best presented on the face of the profit and loss account or in the notes.

#### **D. Cash flow statement**

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

*a) Cash flow from operating activities*

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

- i) Net cash inflow/outflow from operating activities

*b) Cash flows from investing activities*

Investing activities are the acquisition and disposal of long-term assets (including player registrations) and other investments not included in cash equivalents. The entity must report separately major classes of gross cash receipts and gross cash payments arising from investing activities. The minimum disclosure requirements are stated below:

- ii) Cash inflows/outflows from acquisition/disposal of player registrations
- iii) Cash inflows/outflows from acquisition/disposal of tangible fixed assets
- iv) Other cash inflow/outflows from investing activities

*c) Cash flows from financing activities*

Financing activities are activities that result in changes in the size and composition of the contributed equity share capital and borrowings of the entity. The entity must report separately major classes of gross cash receipts and gross cash payments arising from financing activities. The minimum disclosure requirements are stated below:

- v) Cash inflow/ outflows from borrowings – shareholders and related party
- vi) Cash inflow/ outflows from borrowings – financial institutions
- vii) Cash inflow from increase of capital/ equity
- viii) Cash outflows from dividends paid to owners/ shareholders
- ix) Other cash inflow/ outflows from financing activities

*d) Other cash flows*

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

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

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

#### **E. Notes to the financial statements**

1. Notes to the annual financial statements must be presented in a systematic manner. Each item on the face of the balance sheet, profit and loss account and cash flow statement must be cross-referenced to any related information in the notes. The minimum requirements for disclosure in notes are as follows:



*a) Accounting policies*

The basis of preparation of the financial statements and a summary of the significant accounting policies used.

*b) Tangible fixed assets*

Each class of tangible fixed asset must be disclosed separately (e.g. property, stadium and equipment, right-of-use assets).

The following information must be disclosed for each class of tangible fixed asset:

- i) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period; and
- ii) a reconciliation of the carrying amount at the beginning and the end of the period, showing additions, disposals, increases or decreases during the period resulting from revaluations, impairment losses recognised in the profit and loss account during the period (if any), impairment losses reversed in the profit and loss account during the period (if any) and depreciation.

The depreciation methods and useful lives (or depreciation rates) used must be disclosed in the accounting policy notes.

*c) Intangible assets*

Each class of intangible asset must be disclosed separately (e.g. player registrations, goodwill, other intangible assets).

The following information must be disclosed for each class of intangible fixed asset:

- i) the gross carrying amount and the accumulated amortisation (aggregated with accumulated impairment losses) at the beginning and end of the period; and
- ii) a reconciliation of the carrying amount at the beginning and the end of the period, showing additions, disposals, decreases during the period resulting from impairment losses recognised in the profit and loss account during the period (if any) and amortisation.

For further information in relation to accounting requirements for player registrations, refer to Annex I.

*d) Pledged assets and assets under reservation of title*

The existence and amounts of restrictions on title, and property, stadium and equipment pledged as security for liabilities or guarantees, must be disclosed.

The existence and carrying amounts of intangible assets whose title is restricted and the carrying amount of intangible assets pledged as security for liabilities must be disclosed.

*e) Investments*

Investments must include investments in subsidiaries, jointly controlled entities and associates. In respect of investments in subsidiaries, jointly controlled entities and associates, the following information must be disclosed as a minimum for each investment:

- i) name;
- ii) country of incorporation or residence;
- iii) type of business/operations of the entity;
- iv) proportion of ownership interest;
- v) if different, proportion of voting power held; and
- vi) description of the method used to account for the investments.

*f) Bank overdrafts and loans*

For each class of financial liability, the following must be disclosed:

- i) information about the extent and nature of the financial instruments, including amounts and duration and any significant terms and conditions that may affect the amount, timing and certainty of future cash flows; and
- ii) the accounting policies and methods adopted, including the criteria for recognition and the basis of measurement applied.

*g) Provisions*

Provisions must be disclosed in separate classes. In determining which provisions may be aggregated to form a class, it is necessary to consider whether the nature of the items is sufficiently similar to be combined in a statement of a single amount.

For each class of provision, the carrying amount at the beginning and end of the period, the amount utilised, and any amount released, or credited, in the period must be disclosed.

*h) Issued capital and reserves*

Share capital, other reserves and retained earnings must be disclosed separately.

*i) Share/fund capital*

In relation to share capital issued during the current year the following must be disclosed:

- number and type of shares issued;
- share premium (if applicable) arising on the shares issued;
- total amount raised as a result of the issuing of shares;
- reason for the issuing of new shares.

*ii) Other reserves*

Where items of property, stadium and equipment are stated at revalued amounts, the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders, must be disclosed.

*iii) Retained earnings*

The balance of retained earnings (i.e. accumulated profit or loss) at the beginning of the reporting period and at the balance sheet date, and the changes during the reporting period, must be disclosed.

*i) Controlling party*

When the reporting entity is controlled by another party, the related party relationship and the name of that party must be disclosed and, if different, that of the ultimate controlling party. This information must be disclosed irrespective of whether any transactions have taken place between the controlling parties and the reporting entity.

*j) Related party transactions*

If there have been transactions between related parties during the periods covered by the financial statements, the reporting entity must disclose the nature of the related party relationship, as well as information about those transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements. Items of a similar nature may be disclosed in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the reporting entity.

As a minimum, disclosures must include for each related party:

- i) the amount and the nature of the transactions;
- ii) the amount of outstanding balances, including commitments, and:
  - their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
  - details of any guarantees given or received;
- iii) provisions for doubtful debts related to the amount of outstanding balances; and
- iv) the expense recognised during the period in respect of bad or doubtful debts due from related parties.

The disclosures required must be made separately for each of the following categories:

- the parent;
- entities with joint control or significant influence over the reporting entity;
- subsidiaries;

- associates;
- joint ventures in which the reporting entity is a venturer;
- key management personnel of the entity or its parent; and
- other related parties

Confirmation that related party transactions were made on terms equivalent to those that prevail in arm's length transactions must be made if such terms can be substantiated.

*k) Contingent liabilities*

Unless the possibility of any outflow in settlement is remote, the reporting entity must disclose for each class of contingent liability at the statutory closing date a brief description of the nature of the contingent liability and, where practicable:

- i) an estimate of its financial effect;
- ii) an indication of the uncertainties relating to the amount or timing of any outflow; and
- iii) the possibility of any reimbursement.

*l) Events after the balance sheet date*

Material non-adjusting events after the balance sheet date must be disclosed (the nature of the event and an estimate of its financial effect, or a statement that such an estimate cannot be made). Examples of such events are:

- i) fixed-term borrowing approaching maturity without realistic prospects of renewal or repayment;
- ii) substantial operating losses;
- iii) discovery of material fraud or errors that show the financial statements are incorrect;
- iv) management determining that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to do so;
- v) player transactions where the amounts paid or received are significant;
- vi) transactions relating to property – for example, in relation to the club's stadium.

*m) Other disclosures*

i) Agents/ intermediaries fees

The total amount paid in the reporting period to or for the benefit of agents/ intermediaries must be disclosed.

ii) Players' economic rights (or similar)

For any player for whom the economic rights or similar are not fully owned by the licence applicant, the name of the player and the percentage of economic rights or similar held by the licence applicant at the beginning of the period (or on acquisition of the registration) and at the end of the period must be disclosed.

iii) Tax expense

The components of tax expense must be disclosed separately. That is, the aggregate amount included in the determination of net profit or loss for the reporting period in respect of current and/or deferred tax.

iv) Miscellaneous

Any additional information or disclosure that is not presented on the face of the balance sheet, profit and loss account or cash flow statement, but is relevant to an understanding of any of those statements and/or is required to meet the minimum financial information requirements, must be disclosed.

2. Notes to the interim financial statements consist as a minimum of:

- a) a statement that the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the change; and

- b) disclosure of any events or transactions that are material to an understanding of the current interim period.

#### **F. Player identification table**

1. All licence applicants must prepare and submit to the licensor a player identification table.
2. The player identification table must be provided to the auditor, who must reconcile the aggregate figures in the player identification table to the relevant figures in the balance sheet and profit and loss account in the audited annual financial statements. However, the player identification table does not need to be disclosed within the annual financial statements.
3. The minimum information to be included in the player identification table in respect of each relevant player is as follows:
  - a) Name and date of birth;
  - b) Start date of original player contract and end date of current contract;
  - c) Costs of acquiring the player's registration
  - d) Accumulated amortisation brought forward and as at the end of the period;
  - e) Expense/amortisation in the period;
  - f) Impairment cost in the period;
  - g) Disposals (cost and accumulated amortisation);
  - h) Net book value (carrying amount);
  - i) Profit/(loss) from disposal of player's registration; and
  - j) Sell-on rights (or similar), i.e. description and (if possible) quantification of any sell-on right to a football club that formerly held the player's registration, excluding training compensation and/or contributions.
4. Relevant players, about whom details are required in the table, are:
  - a) all players whose registration is held by the licence applicant at any time during the period and in respect of whom some direct acquisition cost has been incurred (at some point in time in the reporting period or prior period); and
  - b) all players in respect of whom some income profit (or loss) has been recognised (at some point in time in the reporting period).
5. For licence applicants who have restated player accounting figures to meet the accounting requirements of these regulations, these aggregate figures from the player identification table must agree with/be reconciled to the restated figures in the supplementary information.

#### **G. Financial review by management (also known as Directors' Report)**

1. The annual financial statements must include a financial review or commentary by management (sometimes referred to as a Directors' Report) that describes and explains:
  - the main features of the reporting entity's financial performance and financial position and;
  - the principal risks and uncertainties it faces.
2. The annual financial statements must also include the names of persons who were members of the executive body, or board of directors, and of the supervisory bodies of the reporting entity at any time during the year.

## ANNEXE I – BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS

### A. Principles

1. Financial statements as defined in F.02 and F.03 must be based on the accounting standards required by UK legislation for incorporated companies, regardless of the legal structure of the licence applicant.

*FRS 102, The Financial Reporting Standard applicable in UK and ROI must be applied for accounting periods starting on or after 1 January 2015.*

*For accounting periods starting before 1 January 2015 either FRS 102 or UK GAAP may be applied.*

2. Financial statements must be prepared on the assumption that the licence applicant is a going concern, meaning it will continue in operation for the foreseeable future. It is assumed that the licence applicant has neither the intention nor the necessity to go into liquidation, cease trading or seek protection from creditors pursuant to laws or regulations.

3. The above-mentioned financial reporting framework, suitable as the basis for the preparation of financial statements, must contain certain underlying principles including:

- a) fair presentation;
- b) consistency of presentation;
- c) accrual basis for accounting;
- d) separate presentation of each material class of items;
- e) no offsetting of assets and liabilities or income and expenses.

4. Notwithstanding that each licence applicant has to prepare audited annual financial statements under its own national accounting practice for incorporated companies, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities, these regulations include specific accounting requirements to be complied with as set out in **ANNEXE I, B to F**.

5. The licence applicant must prepare supplementary information (to be submitted to the licensor) if the accounting requirements described in this annex are not met by the disclosures and accounting treatment in the audited annual financial statements. The supplementary information must include a restated balance sheet, profit and loss account and any associated notes to meet the requirements set out below. There must also be included a note (or notes) reconciling the results and financial position shown in the supplementary information document to those shown in the audited financial statements (that were prepared under the national accounting practice). The restated financial information must be assessed by the auditor by way of agreed-upon procedures.

6. The financial statements 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 reporting entity.

## **B. Consolidation/ combination requirements**

1. The financial information of all entities included in the reporting perimeter (as defined in F.01) must be either be consolidated or combined as if they were a single company.
2. Consolidated financial statements are the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single company.
3. Combined financial statements are those that include information about two or more commonly controlled entities without information about the controlling entity.

## **C. Accounting requirements for the permanent transfer of a player's registration**

1. Licence applicants that capitalise the costs of acquiring a player's registration as an intangible asset must apply certain minimum accounting standards as described in paragraph 3 of this part C.
2. If a licence applicant has an accounting policy to expense the costs of acquiring a player's registration rather than capitalise them as an intangible asset, and this is permitted under their national accounting practice, it must apply to apply the minimum accounting requirements set out below.
3. The minimum accounting requirements for licence applicants that capitalise the costs of acquiring a player's registration as an intangible asset are as follows:
  - a) The acquisition of a player's registration must be recognised in the financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional, which means that there must be a legally binding agreement between the two clubs and between the acquiring club and the player.
  - b) Only direct costs of acquiring a player's registration can be capitalised. For accounting purposes, the carrying value of an individual player must not be re-valued upwards, even though management may believe market value is higher than carrying value. In addition, whilst it is acknowledged that a licence applicant may be able to generate some value from the use and/or transfer of locally trained players, for accounting purposes costs relating to an applicant's own youth sector must not be included in the balance sheet – as only the cost of players purchased is to be capitalised. All forms of consideration to and/or benefit of players (such as sign-on fees) must be treated as employee benefits expenses and not costs of acquiring a player's registration. Finance costs arising in respect of borrowings are treated as finance costs and are not costs of acquiring a player's registration even if the borrowings were obtained to help finance the acquisition of player registrations.
  - c) Amortisation must begin when the player's registration is acquired. Amortisation ceases when the asset is fully amortised or derecognised (i.e. the registration is considered as being permanently transferred to another club), whichever comes first.
  - d) In respect of each individual player's registration, the depreciable amount must be allocated on a systematic basis over its useful life. This is achieved by the systematic allocation of the cost of the asset as an expense over the period of the player's contract. If the period of a player's contract with the club is extended, then the intangible asset carrying value of the player's registration plus any additional directly attributable contract negotiation costs (e.g. agent/intermediary fees) are to be amortised over the extended period of the player's contract or over the remaining period of the original contract.
  - e) All capitalised player values must be reviewed each year by management for impairment. If the recoverable amount for an individual player is lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an impairment cost. The licensor



requires each of its licence applicants to apply consistent accounting policies in respect of player registration costs.

In exceptional circumstance when it becomes clear by the statutory closing date that:

- i. a player will not be able to play again with the club, for example if he suffers a career-threatening injury or he is permanently unable to play professional football, then the net book value of the player's registration on the balance sheet must be fully impaired in that reporting period. The following events do not represent a cause for recognising impairment loss:
  - A player suffers an injury in a reporting period and is temporarily unable to play professional football with the club, or
  - A player suffers a decline in fitness or ability and is not selected for participation in first-team matches.

In this regard, future wages of players suffering from a career-threatening injury or he is permanently unable to play professional football must continue to be recognised as employee benefits expenses throughout the duration of the player's contract.

- ii. the management of the club is committed to permanently transfer the registration of a player and the transfer occurs just after the statutory closing date, then the net book value of the player's registration on the balance sheet can be impaired if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than his net book value. The accounting principle must be disclosed in the financial statements and must be applied consistently from one accounting period to another.
- f) The profit/ (loss) on the disposal of a player's registration to another club to be recognised in the profit and loss account is the difference between the disposal proceeds (net of any sales costs) and the residual carrying value of the player's registration in the balance sheet as at the date of the transfer. The disposal of a player's registration must be recognised in the licence applicant's financial statements when all significant conditions for the transfer to take place have been satisfied i.e. it is effectively unconditional and the risks and rewards have been transferred to the new club.

#### **D. Accounting requirements for the temporary transfer of a player's registration**

1. The minimum accounting requirements for licence applicants that have transactions in respect of the temporary transfer of a player's registration (loan) are as follows:
2. Loan fees received/paid must be reported as player transfer income/expense.
3. Loan of a player from the lender club to the new club with no obligation/option to buy:
  - a) The loan fees received/receivable by the lender club, if any, must be recognised as income over the period of the loan arrangement. The lender club will continue to recognise the original costs of acquiring the player's registration as an intangible asset on its balance sheet and to allocate systematically the cost of the asset as an amortisation expense over the period of the player's contract.
  - b) The loan fees paid/payable by the new club, if any, must be recognised as an expense over the period of the loan arrangement. If the player's salary is taken over by the new club, it must be recognised as an employee benefits expense over the player's loan term.
4. Loan of a player from the lender club to the new club with an unconditional obligation to buy:
  - a) The loan must be reflected by the lender club as a permanent transfer and the player's registration rights must be derecognised from its intangible assets. The proceeds from the loan and from the future permanent transfer must be recognised from the inception of the loan agreement.



- b) The direct costs of the loan and the future permanent transfer for the new club must be recognised by the new club in accordance with the accounting requirements for permanent acquisition of a player's registration.
5. Loan of a player from the lender club to the new club with an option to buy:
- a) The transaction must be recorded as a loan by the lender club until the option is exercised by the new club. When the option is exercised, any remaining proceeds of the loan and proceeds of the future permanent transfer must be recognised in accordance with the accounting requirements for the permanent disposal of player's registration.
  - b) When the option is exercised by the new club, any remaining costs of the loan and the costs of the future permanent transfer must be recognised by the new club in accordance with the accounting requirements for the permanent acquisition of a player's registration.
6. Loan of a player from the lender club to the new club with a conditional obligation to buy:
- a) If a condition is considered to be virtually certain, then the player's registration must be recognised by both clubs as a permanent transfer from the inception of the loan agreement.
  - b) If the fulfilment of a condition cannot be assessed with sufficient certainty to trigger the permanent transfer from the inception of the loan, then the player's registration must be recognised first as a loan and then as a permanent transfer once the condition is met.

#### **E. Accounting requirements for specific expense items**

##### **1. Incentive/ bonus expenses for employees**

- a) All forms of consideration given by an entity in exchange for service rendered by an employee, including any bonuses and incentives such as performance related consideration, contract signing fees, and loyalty incentives, must be reported as employee benefits expenses.
- b) Bonus and/or incentive payments that are payable in full by the club to a person with no further condition or service obligation (i.e. the club has no choice but to make the payments) must be recognised as employee benefits expenses when triggered.
- c) Bonus and/or incentive payments that are dependent on a certain future condition being satisfied by the player and/or the club, such as a player's participation in matches and/or the club's competition performance, must be recognised as employee benefits expenses at the point in time when the condition has been satisfied or its fulfilment becomes highly probable.
- d) Incentive and/or bonus to players when entering and/or extending an employment agreement with any condition or service obligation must be recognised on a systematic basis over the relevant period.

##### **2. Termination benefits to employees**

A club must recognise in full the expense of termination benefits to an employee when the club can no longer withdraw the offer of those benefits.

#### **F. Accounting requirements for specific revenue items**

##### **1. Season tickets and similar revenues**

Revenue in respect of season ticket sales or similar match-related sales must be recognised on a proportionate basis at the point in time when the relevant matches take place during the season.

## 2. Broadcasting and/or prize money revenues

- a) Revenue in respect of broadcasting rights and/or other consideration for participation in a competition which are fixed considerations must be recognised on a proportionate basis at the point in time when the relevant matches take place during the season.
- b) Revenue in respect of broadcasting rights and/or consideration for participation in a competition which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.

## 3. Sponsorship and commercial revenues

- a) Revenue in respect of sponsorship rights which are fixed considerations must be recognised on a proportionate basis over the period covered by the sponsorship rights contract.
- b) Revenue in respect of sponsorship rights which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.
- c) Any non-cash consideration as part of a sponsorship contract must be measured at fair value.

## 4. Donations and grants

- a) A donation is an unconditional gift of consideration that must be recognised as other operating income when received.
- b) Grants must not be recognised in the accounts of the club until there is reasonable assurance that the club will comply with the conditions to receive the grant and the grant will be received. Then, a grant must be recognised in profit and loss on a systematic basis over the reporting periods in which the club recognises as expenses the related costs for which the grants were intended to compensate. Therefore, grants in respect of specific expenses are recognised in profit and loss in the same reporting period(s) as the relevant expenses. Similarly, grants related to depreciable assets are recognised in profit and loss over the reporting periods and in the proportions in which depreciation expenses on those assets is recognised. A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support with no future related costs must be recognised in profit or loss in the period in which it becomes receivable.

**ANNEXE K - PAYABLES REPORTING: ILLUSTRATIVE FORM OF AGREED-UPON PROCEDURES**

As described in sections F.07 and F.08 the licence applicant must prove that as at 31 March preceding the licence season it has no overdue payables (as defined in F.07) towards its employees or social/tax authorities (as defined in F.08) as a result of contractual and legal obligations towards its employees and any other tax liabilities that arose on or prior to the previous 31 December.

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

The licence applicant shall prepare an employees table as per 10.9.3.2. and a social/tax table as per 10.9.3.3. The tables shall be submitted to the licensor. The auditor is required to perform agreed-upon procedures and the auditor must obtain these tables and supporting evidence.

As described in section F.06, the licence applicant must also prove that as at 31 March preceding the licence season it has no overdue payables (as defined in F.06) that refer to transfer and loan activities that occurred prior to the previous 31 December.

The licensor requires the licence applicant's independent auditors to carry out assessment procedures in relation to payables that refer to transfer and loan activities and submit this evidence to the Irish Football Association. The licence applicant must prepare and submit to the IFA a transfer table disclosing all transfer activities (inc. loans) into the club only, undertaken up to the 31 December and irrespective of whether there is an amount outstanding to be paid at the 31 December.

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

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

## **ILLUSTRATIVE REPORT OF FACTUAL FINDINGS TO [LICENCE APPLICANT NAME]** **("LICENCE APPLICANT")**

[Note: procedures in respect of each of payables towards employees, payables toward tax authorities (as defined in F.08) and payables in respect of transfer and loan activities are separately illustrated in this illustrative report.]

Further to the requirements of the club licensing manual of the Irish Football Association (IFA) we have been engaged by the licence applicant, under the terms of our engagement letter dated [date], to perform certain procedures in relation to the attached list of employees [and/or\*] amounts payable to tax authorities (as defined in F.08) that arose on or prior to 31 December 20XX.

The list of employees [and/or\*] amounts payable to tax authorities (as defined in F.08) is the responsibility of, and has been approved by, the directors of the licence applicant.

Our report has been prepared in accordance with ISRS 4400 and is solely for the licence applicant in connection with its application for a Club Licence. It has been released to the licence applicant and for information purposes only to the IFA on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save for the licence applicant and the IFA's own internal purposes, as defined in 3.2.1.3), without our prior written consent.

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

### **Scope of work [in respect of payables towards employees]**

Our work consisted of the following procedures:

1. Obtaining the employees table prepared by management.
2. Obtaining and inspecting a randomly selected sample of at least 8 employee confirmation letters and comparing the information to that contained in the employees table. (Please provide a list of the employees selected)
3. Obtaining representations from the directors of the licence applicant that either:
  - (i) the balance due as at 31 March 20YY for each employee that refers to payables in respect of contractual and legal obligations that arose before 31 December 20XX has been fully paid by 31 March 20YY; [or\*]

Where there is an amount due as at 31 March that refers to payables in respect of contractual and legal obligations towards its employees that arose before the previous 31 December:

- (ii) an agreement has been concluded which has been accepted in writing by the creditor (employee) 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\*]
- (iii) the licence applicant has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables [or\*]
- (iv) the licence applicant 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 decision-making bodies that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

4. Examination of the bank statements and payroll records in support of the representations under 3(i) above. (Please provide a copy of the relevant bank statements and the relevant payroll records)

5. Examination of documents, including agreements with the relevant employee(s) and/or correspondence with the competent body, in support of the representations under 3(ii), 3(iii) [and/or\*] 3(iv) above. (Please provide a copy of all deferred payment agreements and copies of correspondence relating to any dispute)

**Conclusion** [in respect of payables towards employees]

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

[either\*]

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

[or\*]

All the recorded payables towards employees due as at 31 March 20YY that arose before 31 December 20XX are in the course of payment under an agreement in writing with the employee concerned (a copy of the agreement letter is attached) [and/or\*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached) [and/or\*] can demonstrate that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

[Detail any exceptions]

**Scope of work** [in respect of payables towards tax authorities as defined in F.08]

Our work consisted of the following procedures:

1) Agreeing the recorded balance of all outstanding taxes as at 31 December 20XX to the books and records of the licence applicant. (Please provide the appropriate records)

2) Obtaining representations from the directors of the licence applicant that either:

i) the balance due as at 31 March 20YY that arose before 31 December 20XX has been fully paid by 31 March 20YY; [or\*]

Where there is an amount due as at 31 March that refers to payables in respect of contractual and legal obligations that arose on or before the previous 31 December:

(ii) an agreement which has been accepted in writing by the creditor (HMRC) 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\*]

(iii) the licence applicant has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or\*]

(iv) the licence applicant has contested a claim which has been brought or proceedings which have been opened against it by a creditor (HMRC) in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the decision-making bodies that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

3) Examination of the bank statements, in support of the representations under 2(i) above. (Please provide copies of the relevant bank statements)

4) Examination of documents, including agreements with the taxation authorities in respect of all amounts due and/or correspondence with the competent body, in of the support representations under 2(ii), 2(iii) [and/or\*] 2(iv) above. (Please provide copies of the relevant documents)

**Conclusion** [in respect of payables towards tax authorities]

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

[either\*]

All recorded taxes due as at 31 March 20YY that arose on or before 31 December 20XX have according to the accounting records of the licence applicant since that date been paid in full by 31 March 20YY.

[or\*]

All the recorded taxes outstanding and due as at 31 March 20YY that arose on or before 31 December 20XX are in the course of payment under an agreement in writing with the appropriate authorities (a copy of the agreement letter is attached) [and/or\*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached) [and/or\*] can demonstrate that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

[Detail any exceptions]

**Scope of work** [in respect of payables due regarding transfer and loan activities]

Our work consisted of the following procedures:

1) Obtaining a list of all transfer and loan activity into the licence applicant up to the previous 31 December.

2) Obtaining representations from the directors of the licence applicant that either:

i) the balance due as at 31 March 20YY that arose on or before 31 December 20XX has been fully paid by 31 March 20YY; [or\*]

Where there is an amount due as at 31 March that refers to transfer and loan activities that arose before the previous 31 December:

(ii) 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\*]

(iii) the licence applicant has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international

football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or\*]

(iv) the licence applicant 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 decision-making bodies that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

- 3) Examination of the bank statements, transfer and loan agreements in support of the representations under 2(i) above. (Please provide copies of the relevant bank statements).
- 4) Examination of documents, including invoices, agreements with the creditors and/or correspondence with the competent body, in of the support representations under 2(ii), 2(iii) [and/or\*] 2(iv) above. (Please provide copies of the relevant documents)

**Conclusion** [in respect of payables regarding transfer and loan activities  
Based solely on the work described above, in our opinion:

[either\*]

All recorded payables due regarding transfer and loan activities as at 31 March 20YY that arose on or before 31 December 20XX have according to the accounting records of the licence applicant since that date been paid in full by 31 March 20YY.  
[or\*]

All the recorded payables due regarding transfer and loan activities as at 31 March 20YY that arose on or before 31 December 20XX are in the course of payment under an agreement in writing with the creditor (a copy of the agreement letter is attached) [and/or\*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached) [and/or\*] can demonstrate that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

[Detail any exceptions]

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

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

(Signature)

**Auditor**

[Date of report]

\*delete as appropriate



## ANNEXE M – FUTURE FINANCIAL INFORMATION

### Introduction

This illustration\* of future financial information sets out typical disclosures that each licence applicant must meet to comply with criterion F.10. This is an illustration only.

For the purpose of this illustration, it is assumed that the licence applicant has an annual accounting period that ends on 30 June 2020; that the interim financial statements are prepared for the six months ended 31 December 2020; that the licensor has a submission deadline of 31 March 2021 in respect of the 2021/22 licensing season; and that the period covered for future financial information is the period from 1 January 2021 to 30 June 2022. In this illustration, no figures have been included in the financial schedules. Please note that the future financial information must be prepared, as a maximum, on a quarterly basis.

### To Whom Does This Apply?

If a licence applicant exhibits any of the conditions described by indicator 1 or 2, as defined below and in F.10, it is considered in breach of the indicator and **MUST** prepare and submit future financial information.

#### a) Indicator 1: Going Concern

The auditor's report in respect of the annual or interim financial statements submitted in accordance with criterion F.02 and criterion F.03 includes a key audit matter or a qualified opinion/conclusion in respect of going concern.

#### b) Indicator 2: Negative equity

The annual financial statements (including, where required, the supplementary information) submitted in accordance with criterion 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 criterion 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.

### Accounting Policies

The same accounting policies shall be applied for the future financial information as are applied in the annual financial statements, except for accounting policy changes which have been made after the date of the most recent annual financial statements and which are to be reflected in the next annual financial statements. In such a case, details of the changes shall be disclosed.

### Future Financial Information

The examples illustrate the minimum information required for a licence applicant.

Additional line items, headings and subtotals shall be presented on the face of the cash flow statement when such presentation is relevant to an understanding of the licence applicant's performance. When cash inflows and outflows are material, their nature and amount shall be disclosed separately.

Future financial information consists of:

- a) a budgeted profit and loss account, with comparative figures for the immediately preceding financial year and interim period (if applicable).
- b) a budgeted cash flow, with comparative figures for the immediately preceding financial year and interim period (if applicable);
- c) explanatory notes, including a brief description of each of the significant assumptions (with reference to the relevant aspects of historic financial and other information) that have been used to prepare the budgeted profit and loss account and cash flow statement as well as the key risks that may affect the future financial results.

### Assumptions

A list of the key assumptions made by management in preparing the future financial information shall be included. These assumptions must be approved by management and evidenced by signing the document UEFA Annexe M "Representations by Management". The illustrative future financial information includes some examples of the format in which the assumptions should be presented. The list is not exhaustive and additional assumptions made by management shall be provided if they provide clarification or if their omission would make the future financial information misleading.

### [Name of licence applicant]

**Future financial information covering the 18-month period ending 30 June 2022 for [name of licence applicant] [, prepared on a consolidated basis to include subsidiary entities]**

### Representations by management

The directors acknowledge their responsibility for the future financial information.

The future financial information included in this document has been prepared on a basis consistent with the audited annual financial statements of [licence applicant] for the year ended 30 June 2019.

The directors confirm that the budgeted profit and loss account and cash flow statement have been prepared in accordance with the assumptions outlined in this document and after due and careful consideration.

In respect of the future financial information, the directors confirm that they are not aware of any relevant factor which has not been taken into account therein and that, in their opinion, the assumptions are not unreasonable.

The directors believe the budgeted profit and loss result and cash flow are achievable, although their achievement may be favourably or unfavourably affected by unforeseeable and uncontrollable events.

The directors are not aware of any material unrecognised contingencies which should be taken into account or disclosed in the future financial information.

..... (Executive Officer)

..... (Date)

On behalf of [licence applicant]

**\*A more detailed illustration is included within Annexe M on the electronic documentation issued to licence applicants.**

## ANNEXE N - DEFINITION OF TERMS

Terms	Definitions
Administration Procedures	A voluntary or mandatory process that may be used as an alternative to the liquidation of an entity, often known as going into administration. The day-to-day management of the activities of an entity in administration may be operated by the administrator on behalf of the creditors.
Agent/ intermediary	A natural or legal person who, for a fee or free of charge, represents players and/or clubs in negotiations with a view to concluding an employment contract or represents clubs in negotiations with a view to concluding a transfer agreement.
Agreed-upon procedures ("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.
Associate	An entity, including an unincorporated entity such as a partnership, which is neither a subsidiary nor an interest in a joint venture and over which the investor has significant influence.
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.
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 the UEFA Club Licence.
Club Licensing Quality Standard	Document that defines the minimum requirements with which licensors must comply to operate the club licensing system.
Club monitoring requirements	Requirements to be fulfilled by a licensee that has qualified for a UEFA club competition. These requirements are defined in the applicable UEFA Club Licensing and Financial Fair Play Regulations.
Control	The power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Control may be gained by share ownership, statutes or agreement.
Costs of acquiring a player's registration	Amounts paid and/or payable for the acquisition of a player's registration, excluding any internal development or other costs. They include: <ul style="list-style-type: none"> <li>• Transfer fee and realised conditional transfer amounts, including training compensation and solidarity contributions, paid and/or payable to another football club and/or third party to transfer-in the player's registration;</li> <li>• Agents/intermediaries fees; and</li> <li>• Other direct costs of acquiring the player's registration e.g. transfer fee levy</li> </ul>
Deadlines for submission of the application to the licensor	The dates by which the Licensor requires licence applicants to have submitted all relevant information for their applications for the UEFA Club Licence.
Deadline for submission of the list of licensing decisions to UEFA	The date by which the Irish Football Association must submit to UEFA the list of licensing decisions. This date is defined by UEFA each year and announced to the IFA. In principle this date is 31 May.

Event or condition of major economic importance	An event or condition that is considered material to the financial statements of the reporting entity/entities and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity/entities if it occurred during the financial reporting period or 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.
Government	Any form of government, including government agencies, government departments and similar bodies, whether local or national.
Group	A parent and all its subsidiaries. A parent is an entity that has one or more subsidiaries. A subsidiary is an entity, including an unincorporated entity such as a partnership that is controlled by another entity (known as the parent).
Image rights payments	Amounts due to employees (either directly or indirectly) as a result of contractual agreements with the licence applicant/licensee for the right to exploit their image or reputation in relation to football and/or non-football activities.
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"> <li>• International Financial Reporting Standards</li> <li>• International Accounting Standards</li> <li>• Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).</li> </ul>
Joint control	The contractually agreed sharing of control over an economic activity, which exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).
Joint venture	A contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
Key management personnel	Persons having authority over and responsibility for planning, directing and controlling the activities of an entity, directly or indirectly, including but not limited to any director (executive or otherwise) of the entity.
UEFA Club Licence	Certificate granted by the IFA 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 first team participating in national and international club competitions which applies for the UEFA Club Licence.
Licensee	Licence applicant which has been granted the UEFA Club Licence by the IFA.
Licence season	UEFA season for which a licence applicant has applied for/been granted the UEFA Club Licence. It starts the day following the deadline for submission of the list of licensing decisions by the licensor to UEFA (this deadline being, in principle, 31 May) and lasts until the same deadline the following year.
Licensor	Body that operates the club licensing system, grants licences and undertakes certain tasks in respect of the UEFA club monitoring process. In Northern Ireland, the Licensor is the Irish Football Association (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 or refused the UEFA Club Licence by the decision-making bodies in the format established and communicated by the UEFA administration.

Materiality	Omissions or misstatements of items or information are material if they could individually or collectively influence the decisions of users taken on the basis of the information submitted by the club. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size or nature of the item or information, or a combination of both, could be the determining factor.
Minimum criteria	Criteria to be fulfilled by a licence applicant in order to be granted the UEFA Club Licence.
National accounting practice	The accounting and reporting practices and disclosures required of entities in the United Kingdom.
Parties Involved	A person or entity involved in the club licensing system, including the licensor, the licence applicant/licensee and any individual involved on their behalf.
Party	A person or legal entity.
Protection from creditors	Procedures pursuant to laws or regulations whose objectives are to protect an entity from creditors, rescue insolvent entities and allow them to carry on running their business as a going concern. This process encompasses administration procedures and other insolvency proceedings (that might result in a compromise with creditors, bankruptcy or liquidation).
Reporting entity/entities	A registered member of IFA or group of entities or some other combination of entities which is included in the reporting perimeter and which must provide the licensor with information for both club licensing and UEFA club monitoring purposes.
Reporting Period	A financial reporting period ending on a statutory closing date, whether this is a year or not.
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	Ability to influence but not control financial and operating policy decision-making. Significant influence may be gained by share ownership, statute or agreement. For avoidance of doubt, a party or in aggregate parties with the same ultimate controlling party (excluding UEFA, IFA and NIFL) is deemed to have significant influence if it provides within a reporting period an amount equivalent to 30% or more of the licensee's total revenue.
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.
Supplementary information	Financial information to be submitted to the licensor in addition to the financial statements if the minimum requirements for disclosure and accounting are not met.  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.



Club Licensing and Facilities Unit  
Irish Football Association  
National Football Stadium at Windsor Park  
Donegall Avenue  
Belfast  
BT12 5LU  
Tel: 028 9066 9458

**[www.irishfa.com](http://www.irishfa.com)**