



# IRISH FOOTBALL ASSOCIATION

- CHAMPIONSHIP LICENCE MANUAL
- PROMOTION LICENCE MANUAL

## TIMETABLE AND DEADLINES FOR CORE PROCESS

<b>BY:</b>	
<b>30 October 2020</b>	Licensing documents prepared and issued to the concerned licence applicants.
<b>9 November 2020</b>	<b>Submission deadline</b> for receipt of completed application form from licence applicants.
<b>31 January 2021</b>	<b>Submission of all documentation</b> relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria and Stadium Infrastructure Inspection Visits completed by Licensing Administration. <b>Club specific deadline date</b> to be advised to licence applicant within non-conformance report. Once received, documents are logged by the Licensing Administration and forwarded to the respective 'expert' for review.
<b>31 March 2021</b>	Conclusion of expert review period for documents relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria.
<b>31 March 2021</b>	<b>Submission deadline</b> for documents related to the Financial criteria.
<b>1 April – 15 April 2021</b>	<b>Expert Review Period</b> for documents related to the Financial criteria.
<b>16 April 2021</b>	Submission of Management Representations Letter. Preparation of Report to the Licensing Committee.
<b>22 April 2021</b>	Licensing Committee Decision.
<b>23 April 2021</b>	Notification of licensing decisions to applicants.
<b>6 May 2021</b>	Licensing Appeals Committee meeting (if required and subject to availability of members).
<b>31 May 2021</b>	Notification of decisions to IFA Board and UEFA.

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## 1. INTRODUCTION



## 1. INTRODUCTION

In March 2006 the Irish Football Association Executive Committee, upon the recommendation of UEFA, asked the Club Licensing Committee to consider implementing its own Domestic Club Licensing scheme. The first Domestic Licensing cycle was implemented during season 2007-08 for award of licences for season 2008-09.

In June 2010 the extension of the club licensing scheme to Championship clubs was endorsed by both the Premier League Committee and the Championship Committee. The requirements of a Championship Licence were approved by the IFA Executive Board in October 2010 and were applied to and for clubs seeking promotion to the top division of domestic competition in Northern Ireland.

In June 2014, member clubs of the Northern Ireland Football League (NIFL) agreed to the introduction of a mandatory licence for Championship 1 clubs during 2015-16 for the award of licences for season 2016-17 to coincide with the full implementation of the NIFL restructure to create a second senior tier of football in Northern Ireland.

The requirements in this “Club Licensing Manual” have therefore been set by the IFA as is applicable to football in Northern Ireland; however it incorporates the principles of the UEFA Club Licensing Manual. This manual was approved by the IFA Board in October 2020 and applies to and for clubs wishing to attain a Championship Club Licence or Promotion Licence for participation in Season 2021/22. The Manual is divided into two main sections.

The first section 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 the 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”).

**CHAMPIONSHIP LICENCE:** required for Championship and Premier Intermediate League (PIL) clubs seeking to play in NIFL Championship or Premier Intermediate League for Season 2021/22.

**PROMOTION LICENCE:** required for Championship clubs seeking promotion to NIFL Premiership for Season 2021/22.

Promotion Licence applicants must meet all Championship Licence requirements and also satisfy the additional infrastructure requirements as defined in Annexe D.

## 1.1 SCOPE OF APPLICATION

These regulations apply whenever expressly referred to by specific regulations governing club competitions to be played under the auspices of the Irish Football Association.

This Manual governs the rights, duties and responsibilities of all parties involved in the Championship Licence/ Promotion Licence system and defines in particular:

- 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;
- the licence applicant and the licence required to be eligible to participate in the top divisions of domestic competition in Northern Ireland;
- the minimum sporting, infrastructure, personnel and administrative, legal and financial club licensing criteria to be fulfilled by a club in order to be granted a Championship Club Licence or a Promotion Licence by the IFA.

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

## 1.2 OBJECTIVES

Each chapter also includes the objectives and the benefits for the clubs. The clubs should carefully read through the objectives of each criterion. Each requirement is explicitly applicable to Northern Ireland football but follows the core principles of the UEFA scheme to ensure a unified standard throughout Northern Ireland and Europe.

This Manual aims:

- 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;
- to implement the UEFA 10 Point Plan and club Anti-Racism/ Anti-Sectarianism Policy as an integral part of football development in Northern Ireland;
- to adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities;
- 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 by ensuring that clubs settle their liabilities with employees, social/tax authorities and other clubs punctually;
- g) to protect the integrity and smooth running of the Domestic club competitions for one season; and
- h) to allow the development of benchmarking for clubs in sporting, infrastructure, personnel and administrative, legal and financial-related criteria throughout Northern Ireland.

Furthermore, it also aims to achieve financial fair play in club competitions and in particular:

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

## 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 into three separate categories.
- 2.1.1.2 The different grades have been defined as follows:
  - a) “A”- criteria – “ESSENTIAL”: If the licence applicant does not fulfil any A-criteria, then it cannot be granted a Championship Club Licence or a Promotion Licence.
  - b) “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 a Championship Club Licence or a Promotion Licence.
  - c) “C”- criteria – “BEST PRACTICE”: C-criteria are best practice recommendations. Non-fulfilment of any C-criteria does not lead to any sanction or to the refusal of a Championship Club Licence or a Promotion 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. The Licensing Administration has the right to make public statements where a club formally applies or subsequently withdraws its licensing 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.

## 2.1.2. APPLICATION OF THE SYSTEM TO LICENCE APPLICANTS

- 2.1.2.1 The club licensing system is implemented only for clubs affiliated to the IFA as defined by the IFA Articles of Association.
- 2.1.2.2 The club licensing system applies only for those clubs who wish to participate in the top two divisions of Domestic competition in Northern Ireland.

## 2.2. SPOT-CHECKS BY THE IFA

### 2.2.1. PRINCIPLE

- 2.2.1.1 The IFA and/or its nominated bodies/ agencies reserve the right to, at any time, conduct spot-checks with the applicant club in order to ensure that its licence was correctly awarded at the time of the final and binding decision of the Irish Football Association. Non-observance of the minimum mandatory requirements, as defined in this Championship Licence/ Promotion Licence Manual approved by the IFA Board, may result in sanctions determined by the Licensing Committee according to the nature and the gravity of the violations.  
Such spot checks will apply to all requirements of this Manual, including, but not limited to, any and all documentary evidence or facts presented, any nominations of teams, resources or personnel, any safety inspection reports, any financial or legal submissions made or any findings as a result of a site/ stadium inspection.

## 3. LICENSOR

### 3.1. INTRODUCTION

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

### 3.2. LICENSOR DEFINITION

#### 3.2.1. WHO IS THE LICENSOR?

- 3.2.1.1 The Irish Football Association 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 / Northern Ireland Football League (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 such tasks.

#### 3.2.2. DECISION-MAKING 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;
  - b) Providing administrative support to the decision-making bodies;
  - c) Assisting, advising and monitoring the licensees during the season;
  - d) Serving as the contact point for the relevant clubs;
  - e) All other tasks in respect of the management and administration of the Club Licensing scheme.
- 3.2.3.3 The LA must have the necessary resources available.
- 3.2.3.4 The LA is led by the Licensing Manager and includes experienced experts in the fields covered by the five types of club licensing criteria (sporting, infrastructure, personnel and administration, legal and financial). The LA may also call upon further external experts if required.
- 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 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.

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

- 3.2.4.1 The LC decides on whether a licence should be granted or refused 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 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.
- 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 licence.
- 3.2.5.3 For the avoidance of doubt, the decision of the LAC is final; no further appeal may be lodged under the IFA Articles of Association. Appeals may only be lodged by:
- a) a licence applicant, who received the refusal of the LC;
  - b) a licensee whose licence was 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 admissible evidence provided by the applicant 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 either to the administrative staff or to any statutory decision-making body or committee of the IFA, the NIFL Premiership or NIFL Championship.

### **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 recognised by The Law Society of Northern Ireland (or equivalent) and a financial auditor/accountant holding a qualification recognised by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA.
- 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 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 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 or
  - e) consultant
- of the licence applicant. The foregoing list is illustrative but not exhaustive.
- 3.2.6.7 The licensor may establish further criteria regarding the independence of members. These other criteria shall be communicated to licence applicants in advance.

### 3.2.7. PROCEDURE OF DECISION MAKING

- 3.2.7.1. 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

speaking, 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 (four) days after the date on which the decision was intimated in writing to the licence applicant/licensee. Time limits are triggered when notified, as above, and shall begin on the day following notification.

**f) Form of Appeal**

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

- 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 5LU.

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

**h) Cost of Appeal**

An appeal deposit fee of £250 must be submitted in accordance with (e) and (g) above and made payable to the Irish Football Association, returnable to the appellant (i.e. the licence applicant which received the



refusal from the LC or the licensee whose 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 statement of appeal and where appropriate, supporting documentation must be provided and lodged in accordance with e) 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 LICENCE

### 4.1. INTRODUCTION

4.1.1 This chapter defines the legal entities that can apply for a licence and the licence necessary to play in the top three divisions of Domestic club competition.

4.1.2 The legal entity applying for a licence is the licence applicant. Once the licence applicant has been granted a licence by the licensor it becomes a 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 a licence.

#### 4.2.3. LEGAL FORM OF FOOTBALL CLUBS

4.2.3.1 The legal form of a football club is not relevant to the issuance of the licence.

### 4.3. DEFINITION OF LICENCE APPLICANT AND ONE-YEAR RULE

#### 4.3.1. PRINCIPLE

4.3.1.1 The licence applicant may only be a football club, defined as being the legal entity fully responsible for the football team participating in domestic competitions which is either:

- a) a registered member of the IFA and the Northern Ireland Football League (NIFL) (hereinafter: registered member). The membership must have lasted - at the start of the licence season - for at least one year; or

- b) any above mentioned entity which has not been a member of the Irish Football Association for at least one year, providing that its membership is as a result of a transfer of membership from the entity which was previously a member, and such transfer of membership has been formally approved by the Football Committee of the Irish Football Association.

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 qualification for a competition on sporting merit or its receipt of a licence is deemed as an interruption of membership within the meaning of this provision.

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

- 4.3.1.3 The licence applicant is fully responsible for the participation of its first team 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 all the compensation paid to the players arising from contractual or legal obligations and all the revenues arising from gate receipts are accounted for in the books of the registered member;
- b) that the licence applicant is fully responsible for the football team composed of registered players participating in domestic and international competitions;
- c) 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;
- d) that the IFA is provided with any other documentation 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;

- e) 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.

- 4.3.1.4 If the licence applicant has control on any subsidiary, then consolidated financial statements shall be prepared and submitted to the IFA as if the entities included in the consolidation ("the group") were a single company.

- 4.3.1.5 If the licence applicant is controlled by a parent, which may be controlled by another parent or which may have control over any other subsidiary or may exercise significant influence over any other associate, any transaction with the parent of the licence applicant or any parent or subsidiary or associate of such parent must be disclosed in the notes to the financial statements to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

## 4.4. LICENCE

### 4.4.1. PRINCIPLE

- 4.4.1.1 Licences must be issued according to the provisions of this Manual.
- 4.4.1.2 The IFA (Licensor) shall issue an invitation to the football clubs concerned to apply for a 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 club licensing system to be eligible for participation in the top 3 divisions of domestic club competition in Northern Ireland 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 a licence to be eligible for participation in the top 3 divisions of Domestic club competition in Northern Ireland of the coming season.
- 4.4.1.4 A licence expires without prior notice at the end of the season for which it was issued for.
- 4.4.1.5 A licence may be withdrawn by the decision-making bodies if:
  - a) any of the conditions for the issuing of a 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 licence withdrawal is envisaged the IFA will inform all concerned parties.
- 4.4.1.7 If a licensee has its licence withdrawn, a decision concerning the possible elimination of the licensee from the domestic competition in question is made by the competent IFA body.
- 4.4.1.8 A licence cannot be transferred unless the new legal entity fully responsible for the football team participating in domestic competitions is in place as a result of a transfer of membership from the entity which was previously a member of the IFA, and such transfer of membership has been formally approved by the Football Committee of the IFA.
- 4.4.1.9 As there are no guarantees that a club in administration will be able to come out of administration, there will be significant doubt about whether the club can continue as a going concern and therefore a licence cannot be granted to a club in administration.

## **4.5. ADMISSION TO DOMESTIC CLUB COMPETITIONS**

### **4.5.1. PRINCIPLE**

- 4.5.1.1 The licensee must further fulfil all the requirements according to the applicable club competition rules and regulations to be admitted to such competition.
- 4.5.1.2 The admission process falls under the sole jurisdiction of the IFA, its competent bodies and the Northern Ireland Football League Board/ Management Committee(s).
- 4.5.1.3 The relevant competent bodies make the final decision regarding the admission of a licensee to participate in any domestic club competition.
- 4.5.1.4 Such decisions are subject to the IFA Articles of Association including the Court of Arbitration for Sport (CAS) in Lausanne (Switzerland).

## **5. CORE PROCESS**

### **5.1. INTRODUCTION**

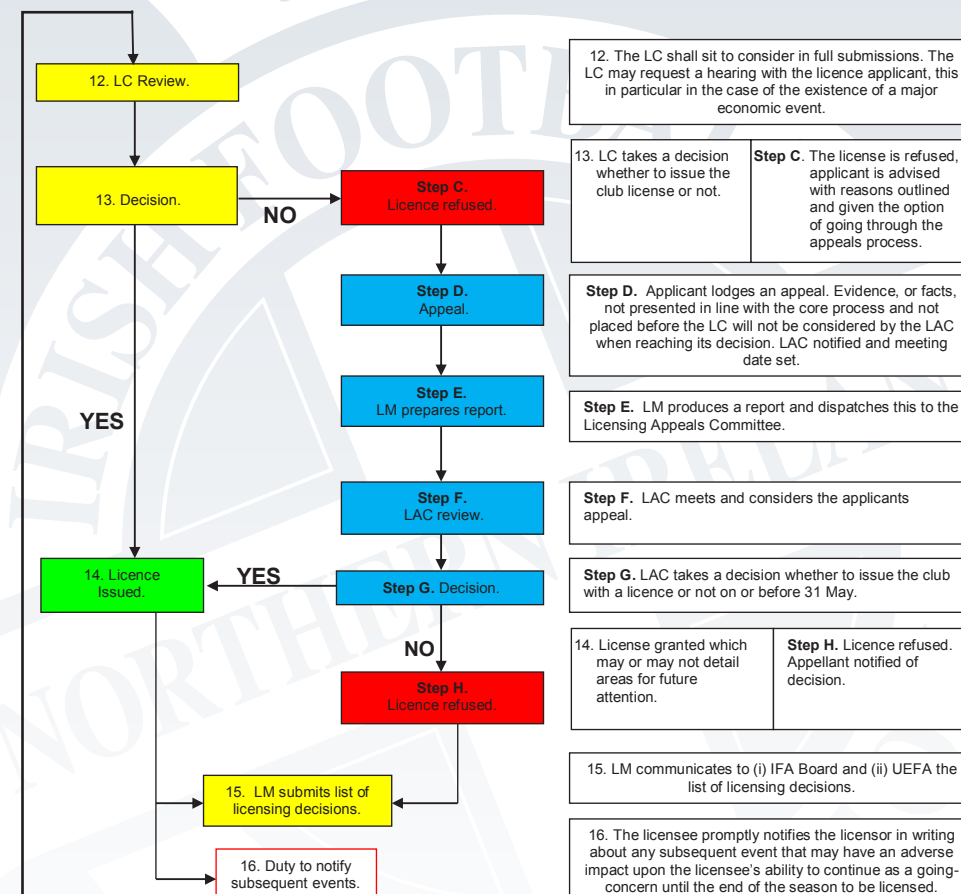
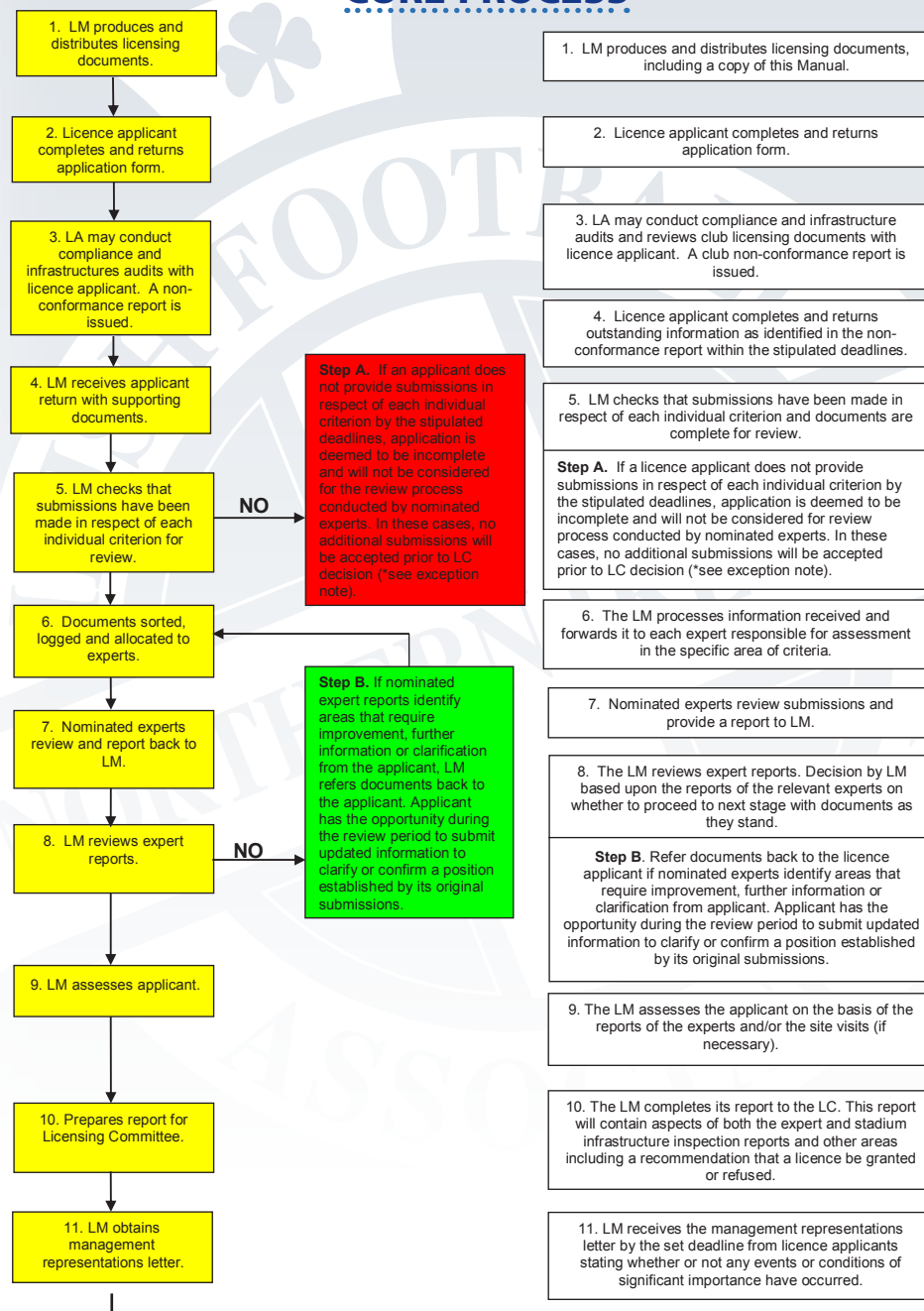
This chapter defines the assessment process (hereinafter: core process) of the club licensing system.

#### **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 a licence to the licence applicants.
- 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 licensor has to comply with to issue the licence, necessary for entering domestic club competitions;
  - c) ensuring that the decision on the granting of the 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 with a licence.
- 5.1.1.3 The Licensing Committee must submit to the IFA Board the list of licensed clubs by no later than 31 May 2021.



## CORE PROCESS



## CORE PROCESS explained

1. The Licensing Manager (LM) produces and distributes the licensing documents.
2. Licence applicant completes and returns application form.
3. The Licensing Administration may carry out individual compliance and stadium infrastructure inspection visits with each licence applicant to clarify criteria and submissions required. A non-conformance report is issued.
4. The licence applicant completes the documents (templates, etc.) and returns them to the Licensing Manager within the stipulated deadlines (see timetable). Supporting documents must be enclosed if required.
5. The Licensing Manager checks that the documents returned by the licence applicant are complete for review and that they are returned within the stipulated deadlines.

### Decision - Two alternatives: step (A) or step 6

- A. If an applicant does not provide submissions in respect of each individual criterion by the stipulated deadlines, then 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 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 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.
  13. **Decision of the Licensing Committee.**

### Decision - 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 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.

### Decision - 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 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 Club Licence. The issuance of the Club Licence is subject to the condition that the licence applicant fulfils all 'A'- criteria defined in this Manual. The issued 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.
16. After it has been issued a licence, up until the end of the season to be licensed, the licensee must promptly notify the licensor in writing of any subsequent event that it is aware of may have an adverse impact upon licensee's ability to continue as a going-concern until the end of the season to be licensed.

Fulfilment of step 16 shall be assessed by the licensor on an ongoing basis.

## TIMETABLE AND DEADLINES FOR CORE PROCESS

<b>BY:</b>	
<b>30 October 2020</b>	Licensing documents prepared and issued to the concerned licence applicants.
<b>9 November 2020</b>	<b>Submission deadline</b> for receipt of completed application form from licence applicants.
<b>31 January 2021</b>	<b>Submission of all documentation</b> relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria and Stadium Infrastructure Inspection Visits completed by Licensing Administration. <b>Club specific deadline date</b> to be advised to licence applicant within non-conformance report. Once received, documents are logged by the Licensing Administration and forwarded to the respective 'expert' for review.
<b>31 March 2021</b>	Conclusion of expert review period for documents relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria.
<b>31 March 2021</b>	<b>Submission deadline</b> for documents related to the Financial criteria.
<b>1 April – 15 April 2021</b>	<b>Expert Review Period</b> for documents related to the Financial criteria.
<b>16 April 2021</b>	Submission of Management Representations Letter. Preparation of Report to the Licensing Committee.
<b>22 April 2021</b>	Licensing Committee Decision.
<b>23 April 2021</b>	Notification of licensing decisions to applicants.
<b>6 May 2021</b>	Licensing Appeals Committee meeting (if required and subject to availability of members).
<b>31 May 2021</b>	Notification of decisions to IFA Board and UEFA.





## 6. SPORTING CRITERIA

## 6. SPORTING CRITERIA

### 6.1. INTRODUCTION

This Manual stresses the importance of a Club's Development Programme/ Policy; this is in line with the objective of the "sports rule to encourage the local training of players" that aims to promote the training of new local talent in order to safeguard the future of football.

The key importance of a Club Development Programme is that it can attract into football more and better-educated boys and girls who not only play the game but are supporters of the game. Therefore, the future of football in Northern Ireland depends largely on clubs investing in programmes that will help identify, motivate and develop footballers across the community that can eventually become professional players.

In further efforts to develop a "healthy" football/ sporting culture in Northern Ireland, it has become imperative that all licence applicants take on a more proactive stance against racism and sectarianism and must declare themselves as equal opportunity clubs that will not tolerate any form of racist, sectarian, offensive behaviour or chanting.

### 6.2. OBJECTIVES

The objectives of the sporting criteria are that:

- licence applicants invest in quality-driven development programmes;
- licence applicants affiliate themselves with development teams that will cater towards developing young Northern Ireland talent that will participate in IFA recognised competitions;
- licence applicants affiliate themselves with a girls and women's team that they actively support through the provision of facilities, training, equipment etc;
- licence applicants support football education and encourage non-football education of their 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 foster medical care for their players;

- 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 sporting criteria have been implemented to guide licence applicants towards achieving a higher quality all round performance both on and off the field. A well structured and effective Development Programme means that licence applicants can produce football talents for their first squad every year, assist in helping to develop and promote women's and community football in Northern Ireland, foster good relations among footballers and supporters alike.

In-house development of players makes it easier for future integration into the first team squad as the player would already have been accustomed to teammates' techniques and tactics and will be familiar with club philosophy and policies. Several top clubs in Europe already boast young talents who were developed by the Club's Development Programme and now play regularly for the first team. These players are a source of pride in their communities and are crucial in respect to how the local community and/or fans identify with the players and their team.

In light of the FIFA transfer system, which was agreed upon with the European Commission, clubs which have trained players 23 and under who transfer internationally receive financial compensation and thus Clubs can receive a return on their investment in their development programme.

### 6.4. CHAMPIONSHIP LICENCE AND PROMOTION LICENCE CRITERIA

#### 6.4.1. "A" CRITERIA

No.	Grade	Description
5.03	A	<b>COMMUNITY AND VOLUNTEER ENGAGEMENT</b> A dedicated Community Relations Liaison Officer (CRLO) must be appointed by each licence applicant to liaise with the Irish FA Community Relations Officer. Each licence applicant must ensure their CRLO will represent the club at three Irish FA CRLO forums throughout the season.

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.

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:

- Remove any offensive graffiti from the ground
- Make public address announcements condemning offensive language and acts
- Act to prevent the sale of racist, sectarian or homophobic literature inside and around the ground.
- Take disciplinary action against players who engage in racist, sectarian or homophobic abuse.

The licence applicant must provide a volunteer policy, to be sent to [Michael.carvill@irishfa.com](mailto:Michael.carvill@irishfa.com) for approval before final submission.

All licence applicants must include copies of their:

- Anti-Discrimination Policy
- Equal Opportunities Policy
- Club Volunteer Policy
- Community Engagement Programmes

In addition, job description and contact details for the appointed:

- Community Relations Officer

must be completed on the template provided.

The Community & Volunteer Engagement criteria must be submitted for assessment to the IFA Community Relations Officer, [Chris.wright@irishfa.com](mailto:Chris.wright@irishfa.com)

**‘B’ Criteria** S.01 Development Programme  
S.02 Written Development Programme

**‘C’ Criteria** S.09 Women’s Football



## 7. INFRASTRUCTURE CRITERIA



## 7. INFRASTRUCTURE CRITERIA

### 7.1. INTRODUCTION

The Irish Football Association and the Northern Ireland Football League have laid down their own infrastructure requirements that include certain safety elements that must be adopted. It must be noted that several basic regulations, guidelines and directives as determined by the IFA must be adhered to. Due to the large number of documents involved in the fulfilment of these criteria, care must be taken to review and apply all rules and regulations.

In an effort to standardise the quality of stadiums being used for domestic competition each stadium needs to be approved against the IFA minimum criteria which is part of the yearly licensing process. The IFA Club Licensing and Facilities Unit will provide assistance, monitor any improvements and organise spot-checks where appropriate.

It is also essential that licence applicants provide an appropriate safety management system in cases of emergency and evacuation.

### 7.2. OBJECTIVES

The objectives of the following infrastructure criteria are that:

- Licence applicants should either have an “approved” stadium available for playing in domestic competition or have made arrangements to use another stadium that fulfils the requirements. Adherence to criteria I.01 and I.02 shall provide spectators, players, media and press representatives with well-equipped, well appointed, safe and comfortable stadiums;
- Licence applicants have suitable training facilities for their players to help them improve their football skills.

### 7.3. BENEFITS FOR LICENCE APPLICANTS

Licence applicants should aspire to having the best facilities possible, as accomplishing this will mean better training facilities for players and coaches, a better working environment for the licence applicant and stadium administrators and greater comfort for fans and spectators. Improvements to stadium infrastructure and conditions will no doubt help increase the number of supporters, to include women and children, that go to watch domestic games.

Licence applicants need to have stadiums that meet the highest of standards if they are to fully capitalise on the benefits of being both a recreational and commercial enterprise. A quality stadium will attract a bigger crowd therefore create greater investment opportunities for sponsors who will then provide the much needed revenue that can facilitate the continual improvement and development of the sport.

Licence applicants that are unable to meet the minimum standard set for stadium quality reserve the right to secure the use of another stadium that meets the required standards.

The Licensing Committee/ Administration reserves the right to investigate and make spot checks on the infrastructure facilities and/or supporting documentation to ensure compliance.

### 7.4. CHAMPIONSHIP LICENCE AND PROMOTION LICENCE CRITERIA

#### 7.4.1. “A” CRITERIA

No.	Grade	Description
I.01	A	<b>APPROVED STADIUM FOR DOMESTIC CLUB COMPETITIONS</b> The licence applicant must have a stadium available to utilise for Domestic club competitions. The licence applicant either: a) owns the stadium, or b) 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 home Domestic matches during the licence season and must be based within Northern Ireland.  This requirement must be read, and satisfied, in parallel with the requirements of I.02 (below). Particular emphasis must be given to ensure that the required spectator facilities (as detailed in ANNEXE D) are still satisfied as a result of assessment against the principles and requirements of the Safety of Sports Grounds (Northern Ireland) Order 2006.  The stadium must be based within Northern Ireland, be approved by the IFA and fulfil all minimum requirements defined in ANNEXE D. Assessment of this criterion will be conducted as an official site inspection(s).

No. Grade Description

## 1.02 A STADIUM SAFETY

### a) General Safety Certificate – Certificated Grounds

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

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

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

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

OR

### b) Third-party Ground Safety Certifications – Non-certificated Grounds/ Parts of Grounds

Grounds, or parts of a ground which are not subject to certification (i.e. the part of a ground which is outside the area of the regulated stand(s) and any associated escape route from same), under the Safety of Sports Grounds (Northern Ireland) Order 2006, must provide appropriate third-party safety confirmations for the ground (or part thereof) covering structural, electrical, fire and mechanical safety. These confirmations must be on the relevant IFA issued template documentation only and must be obtained from, and approved by, suitably qualified persons who hold valid and appropriate third-party certification. Evidence of such certification must be provided.

The third-party safety confirmations should cover the period up to and including 31 May 2022 (the end of the season for which the licence is to be granted). If such confirmations are provided for a longer period of time, the additional period covered should be to 31 May of any subsequent licence season.

Where the validity period of any third-party safety confirmation does not extend to 31 May 2022, it remains entirely the responsibility of the licence applicant to ensure that an updated, current, valid third-party safety confirmation template remains on file with the Club Licensing and Facilities Unit at all times.

No. Grade Description

## 1.05 A STADIUM – GROUND RULES

Each stadium must issue stadium ground rules and affix them to the stadium in such a way that the spectators can read them.

These rules must provide as a minimum (REFER TO ANNEXE F):

- a) Admission rights.
- b) Abandonment or postponement of events.
- c) Description of prohibitions and penalties, such as entering the field of play, throwing objects, use of foul or abusive language, racist behaviour, etc.
- d) Restrictions with regard to alcohol, fireworks, banners, etc.
- e) Seating rules.
- f) Causes for ejection from the ground.

Ground rules must be placed in an area visible to supporters accessing the stadium.

This requirement will be assessed as part of an official site inspection.

**'B' Criteria** 1.03 Stadium Evacuation Plan  
1.04 Training Facilities

**'C' Criteria** None

If a club secures promotion to the NIFL Premiership, then prior to the commencement of the season the licence applicant must satisfy the licensor that suitable arrangements are in place to meet the requirements of 1.03 of the Premiership Licence criteria.



## 8. PERSONNEL AND ADMINISTRATIVE CRITERIA

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## 8. PERSONNEL AND ADMINISTRATIVE CRITERIA

### 8.1. INTRODUCTION

The media, commercial partners, local communities and shareholders are becoming more and more involved in all affairs of football clubs. It is no longer the case that club officials are left to make decisions that are not in some way or form influenced by public opinion. It is therefore imperative that professionals are employed from various specialised fields and industries (e.g. marketing, finance, entertainment, media, etc.) to manage club affairs.

Football today is highly commercial and success on and off the pitch is becoming increasingly linked with the acquisition of highly qualified personnel. The successful clubs are the ones that have been able to identify new and different sources of revenue and are not solely dependent on traditional income from TV, gate receipts, sponsors etc.

Clubs should find their own strategy, according to their strengths, demands and marketing opportunities. They must do their utmost to achieve their sporting and commercial objectives and this can only be achieved with the introduction of qualified and competent personnel to manage football affairs.

### 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, proactive and skilled specialists with a certain know-how and experience;
- the players of the first team 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 if a licence applicant is to operate efficiently and effectively. Being professional at all levels and in all functions does not mean that licence applicants have to recruit only full-time staff but rather the focus is on staff conducting themselves in a professional manner and being able to perform the functions they are appointed for. Professionalism will also be improved if licence applicants can define clearly the functions, activities, responsibilities and the requirements for the job.

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

Qualified coaches are the basis for a successful sporting outcome; the IFA conducts coaching courses for different levels all through the year from which a corresponding diploma is awarded upon successful completion of the course.

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

### 8.4. CHAMPIONSHIP LICENCE AND PROMOTION LICENCE CRITERIA

#### 8.4.1. "A" CRITERIA

No.	Grade	Description
P.02	A	<b>CLUB SECRETARY</b> Every club must have a secretary to support the other bodies of the club, the players and all other personnel in administrative matters. The club secretary must be able to communicate with the licensor and the public. The licence applicant must be equipped with: <ul style="list-style-type: none"> <li>• A telephone</li> <li>• A personal computer with email</li> </ul> The Secretary must be contactable and have access to various methods of communication.

No.	Grade	Description
P.05	A	<b>FIRST TEAM MANAGER</b> The licence applicant must have appointed a First Team Manager who is responsible for (and recognised as being responsible for) football matters including team selection, tactics and management of the first team squad. The First Team Manager must as a minimum hold a UEFA 'B' coaching licence. For the avoidance of doubt the Licensing Committee/ Administration considers the First Team Manager to be the person responsible for first team selection, tactics and management. Where joint First Team Managers are appointed, both persons must satisfy the above.

The Licensing Committee reserves the right to investigate any short-term managerial appointment which could be viewed as being made only for the explicit purpose of circumventing licensing regulations. Clubs are reminded of the applicability of 4.4.1.5. in this regard with the burden of proof in such circumstances resting entirely with the licence applicant to substantiate the bona fide nature of any appointment.

No.	Grade	Description
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#### **P.08 A MEDICAL PROVISION**

The licence applicant for home matches must appoint/ provide:

- Trained First Aider  
(copy of current, valid, recognised certification to be provided)

Medical provision should be at the ground prior to the arrival of participants and spectators and should remain in position until at least all match related activity has concluded.

No.	Grade	Description
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#### **P.10 A MEDIA OFFICER**

The licence applicant must have appointed a Media Officer being responsible for media matters.

He must be available for the media at all home matches of the club.

No.	Grade	Description
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#### **P.12 A COMMUNITY RELATIONS LIAISON OFFICER**

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).

No.	Grade	Description
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#### **P.14 A RIGHTS AND DUTIES**

The appointment of staff members defined in P.02, P.05, P.08, P.10 and P.12 must have been made by the appropriate body of the licence applicant and the post holder must have his/her role and responsibilities defined in writing and be duly registered with the IFA.

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.

No.	Grade	Description
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#### **P.15 A DUTY OF REPLACEMENT DURING THE LICENCE SEASON**

If a function defined in criteria P.02, P.05, P.08, P.10 or P.12 becomes vacant during the licence season, the licensee must ensure that, within a period of 60 days, the function is taken over by someone who holds the required qualification. Clubs must be mindful of the applicability of 4.4.1.5 in this regard.

In the event that a function becomes vacant due to illness or accident, the licensor may grant an extension to the 60-day period only if reasonably satisfied that the person concerned is still medically unfit to resume his duties. Any extension request must be submitted in writing to the licensor.

Should a function defined in criteria P.02, P.05, P.08, P.10 or P.12 become vacant in the 60 day period prior to 31 May 2021 a licence may still be granted provided that:

- The function was previously held by a person fulfilling the relative qualification requirements stipulated in P.02, P.05, P.08, P.10 or P.12.
- The functions must not remain vacant but an interim replacement must be appointed at the moment of the licensing decision.

A replacement having the required qualifications must be appointed within 60 days of the function becoming vacant.

No.	Grade	Description
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#### **P.16 A DUTY TO NOTIFY SIGNIFICANT CHANGES**

Any event occurring after the submission of the licensing documentation to the licensor representing a significant change related to any sporting, infrastructure, personnel and administrative and legal criteria must be promptly notified to the IFA after it has occurred (see criterion F.11 in respect of the financial criteria).

Compliance with this criterion shall be assessed by the licensor on an ongoing basis.

**'B' Criteria** P.03 Finance Officer  
P.04 Security/ Safety Officer

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**'C' Criteria** P.06 Head of Development Programme  
P.07 Development Coaches  
P.09 Physiotherapist/ Sports Therapist  
P.11 Match Stewards  
P.17 Grounds-man  
P.18 Supporter Liaison Officer  
P.19 Disability Access Officer  
P.20 Goalkeeper Coach  
P.21 NI Football Safety Officer Association

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If a club secures promotion to the NIFL Premiership, then prior to the commencement of the season the licence applicant must satisfy the licensor that suitable arrangements are in place to meet the requirements of P.04, P.08 and P.11 of the Premiership licence criteria.



## 9. LEGAL CRITERIA

## 9. LEGAL CRITERIA

### 9.1. INTRODUCTION

This chapter defines the minimum legal criteria for licence applicants. Many of these requirements are satisfied by written declarations or can be found in the club statutes, articles of organisation, insurance policy statement etc.

### 9.2. CHAMPIONSHIP LICENCE AND PROMOTION LICENCE CRITERIA

#### 9.2.1 "A" CRITERIA

No.	Grade	Description
L.01	A	<b>DECLARATION IN RESPECT OF PARTICIPATION IN DOMESTIC CLUB COMPETITIONS</b> The licence applicant must submit a legally valid declaration confirming the following: <ol style="list-style-type: none"> <li>1) The licence applicant confirms it has read and fully understands the current IFA Club Licensing Manual(s), Annexes, Templates, Application Form, Confidentiality Agreement and Contract and agree to abide by and comply with the requirements and conditions contained therein.</li> <li>2) The signatories have authority to enter into this agreement on behalf of the licence applicant by virtue of its own statutes, constitutions and rules and are the persons entitled to sign the contract.</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 and the decision-making bodies to examine all documentation pertaining to its application for a licence and appeal (if applicable) and for the Licensing Manager to seek clarification, further evidence, explanations and all other information from any relevant public authority or private body in accordance with national law.</li> </ol>

- 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.
- 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.
- 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, if applicable.
- 8) The licence applicant understands that the Licensing Committee is empowered to take the first instance decision on its licence application and that the Licensing Appeals Body is empowered to take a final and binding decision on whether a 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, in, 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.
- 9) The licence applicant confirms its reporting perimeter is defined in accordance with F.01.
- 10) The licence applicant confirms that 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.
- 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.
- 12) The licence applicant confirms that it:
  - 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
  - Agrees to accept no clauses in contracts with television, sponsors or other commercial partners that could restrict the club in its freedom of decision or affect its management.
- 13) The licence applicant accepts that only members of the IFA as defined in this Manual can apply for and obtain a licence and that members



who are individuals cannot apply for or obtain a licence. It further accepts that licence applicants only can appeal and be a party to appeal proceedings.

- 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.
- 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.
- 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.
- 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 our licence.
- 18) The licence applicant confirms that it will promptly inform the licensor about any significant change, event or condition of major economic importance.
- 19) The licence applicant confirms its acceptance of the form of confidentiality agreement provided by the Licensing Administration.
- 20) The licence applicant accepts that the Licensing Administration has the right to make public statements where the licence applicant formally applies and/or subsequently withdraws its licensing 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.
- 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 avoidance of doubt this does not relate to training matches.
- 22) The Licensor or its nominated bodies have the power to carry out spot checks on licence applicants 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.

- 23) 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.

No.	Grade	Description
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## **L.02 A CURRENT CONSTITUTION AND RULES**

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.

No.	Grade	Description
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## **L.03 A NAME, REGISTERED ADDRESS AND LEGAL FORM**

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).

No.	Grade	Description
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## **L.04 A BOARD OF DIRECTORS/ MANAGEMENT COMMITTEE MEMBERS**

The licence applicant must provide a full list of its Board of Directors (Limited Company) or Management Committee (Unincorporated Association), identifying its authorised signatories and detailing the signing rules in place.

No.	Grade	Description
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## **L.05 A MEMBERSHIP OF IFA/ CLUB RETURN**

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.

This must be demonstrated by submission of a Club Return (this shall include the name and registered address of the licence applicant).

No.	Grade	Description
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## **L.06 A BOARD MEETING MINUTES**

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 Club Licence application.

No. Grade Description

**L.07 A LEGAL GROUP STRUCTURE AND ULTIMATE CONTROLLING PARTY**

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.

This document must clearly identify and include information on:

- The licence applicant;
- Any subsidiary entity of the licence applicant;
- Any associate entity of the licence applicant;
- Any direct or indirect controlling entity of the licence applicant, up to and including the ultimate controlling party;
- Any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights;
- Any party with a significant influence over the licence applicant;
- 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.

The reporting perimeter as defined in F.01 must also be clearly identified in the document.

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).

The following information must be provided in relation to all entities included in the legal group structure:

- Name of legal entity;
- Type of legal entity;
- Main activity of legal entity;
- Percentage of ownership interest (and, if different, percentage of voting power held).

For any subsidiary of the licence applicant, the following information must also be provided:

- Share capital;
- Total assets;
- Total revenues;
- Total equity.

No. Grade Description

**L.08 A INSURANCE**

The licence applicant must furnish evidence of public and employers' liability insurance, (if applicable).

Registration requires confirmation that licence applicants as a minimum have public liability insurance for £2 million indemnity and employers' liability insurance for £10 million indemnity.

The documentation from a bona fide insurer must be provided to satisfy the above.

**'B' Criteria** None

**'C' Criteria** None

**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. FINANCIAL CRITERIA

### 10.1. INTRODUCTION

The financial criteria, to be met for participation in domestic competition for season 2021-22, 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 licensor for clubs to obtain a licence for the 2021-22 season.

Compliance with these financial requirements is also necessary to establish, as far as is reasonably possible, that licence applicants are sufficiently stable (financially) to participate in the top divisions of domestic competition in Northern Ireland.

The financial criteria stipulated provide a sensible and achievable level of requirements that can be met by licence applicants who wish to be eligible to compete in the top divisions of domestic competition in Northern Ireland.

The financial criteria relates to:

- Historic financial information about a licence applicant's financial performance and position;
- Future financial information about a licence applicant's future prospects; and
- Subsequent information after the licensing decision has been made.

### 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 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 licensors and for the football family in general.

For the football family in general, 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 of 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; and
- Provide the basis for fair competition, because competition is not just about the teams on-the-pitch but off as well.

For the licensors, the financial criteria shall help to:

- Improve their understanding of the financial position and prospects of its member clubs;
- Encourage clubs to settle liabilities to creditors on a timely basis;
- Enhance their 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 those clubs who want to develop this aspect.

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; enhance revenue generating ability and cost management.



## 10.4. CHAMPIONSHIP LICENCE AND PROMOTION LICENCE CRITERIA

### 10.4.1 "A" CRITERIA

No.	Grade	Description
<b>F.01</b>	<b>A</b>	<p><b>REPORTING ENTITY/ ENTITIES AND REPORTING PERIMETER</b></p> <p>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.</p> <p>1) The reporting perimeter must include:</p> <ul style="list-style-type: none"> <li>a) the licence applicant and, if different, the registered member of the Irish Football Association;</li> <li>b) any subsidiary of the licence applicant and, if different, the registered member of the Irish Football Association;</li> <li>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 j) below;</li> <li>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.</li> </ul> <p>2) Football activities include:</p> <ul style="list-style-type: none"> <li>a) employing/ engaging personnel including payment of all forms of consideration to employees arising from contractual or legal obligations;</li> <li>b) acquiring/ selling players' registrations (including loans);</li> <li>c) ticketing;</li> <li>d) sponsorship and advertising;</li> <li>e) broadcasting;</li> <li>f) merchandising and hospitality;</li> <li>g) club operations (e.g. administration, matchday activities, travel, scouting, etc.);</li> <li>h) financing (including financing secured or pledged against the assets of the licence applicant);</li> <li>i) use and management of stadium and training facilities;</li> <li>j) women's football</li> <li>k) youth sector.</li> </ul>

- 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) and b) above; or
  - c) the football activities it performs are already 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.

No.	Grade	Description
<b>F.02</b>	<b>A</b>	<p><b>FINANCIAL STATEMENTS</b></p> <p>The licence applicant must prepare a set of annual financial statements covering a period of at least 12 months to a date in 2020 but preferably made up to 31 December 2020. If the financial statements are made up to a date other than 31 December 2020, then a set of interim financial statements must be submitted covering the period from the end date of the annual financial statements to 31 December 2020.</p> <p><b><u>For those clubs who are not limited companies or limited by guarantee.</u></b></p> <p>Financial statements are to be prepared by a qualified accountant (external to the club) as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA who must sign an accountants report as per ANNEXE J in respect of both annual and interim financial statements (where applicable).</p> <p>The layout of these financial statements is a matter for each club. All accounts are to include a profit and loss account (i.e. income and expenditure account) and a balance sheet.</p>

In addition to any other relevant information included in the financial statements, the following details (even where amounts are zero) must also be clearly shown on either the profit and loss account or as an accompanying note attached to the financial statements:

- Match day receipts
- Income from IFA (please specify)
- Donations received
- Sponsorship received
- Income from player transfers
- Other income (please specify)
- Player wages (including PAYE/NIC)
- Player expenses
- Staff wages (including PAYE/NIC)
- Staff expenses
- Expenditure relating to player transfers

In addition to any other relevant information included in the financial statements, the following details (even where amounts are zero) must also be clearly shown on either the balance sheet or as an accompanying note attached to the financial statements:

- Land and building
- Other fixed assets
- Amounts owed by other clubs in relation to player transfers
- Amounts owed to other clubs in relation to player transfers
- Amounts owed re VAT
- Amounts owed re PAYE/NIC
- Bank loans
- Overdrafts
- Loans from members (or directors if a limited company)
- Other loans

**Tangible Fixed Asset Valuations – Properties.** To ensure that properties are accounted for on a consistent basis, all licence applicants must have their properties revalued as follows:

- Where a licence applicant has never revalued its properties a revaluation must occur and be reflected on the balance sheet as at 31 December 2020.
- Where a club has revalued its properties a revaluation must occur with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.
- Date of most recent valuation and details of company which performed valuation must be included in notes to the financial statements.

### **For those clubs who are limited companies or are limited by guarantee.**

The licence applicant will already be preparing annual accounts which are filed at Companies Registry. These accounts must now also be prepared by a qualified accountant (external to the club) as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA who must sign an accountants report as per ANNEXE J in respect of both annual and interim financial statements (where applicable).

The licence applicant must ensure that the information noted above (even where amounts are zero) is included on either the profit and loss account, balance sheet or by way of a note to the accounts.

If the licence applicant already appoints an external auditor who provides an audit report then the applicant automatically satisfies this criterion. However, the licence applicant must still ensure that the information noted above (even where amounts are zero) is included on either the profit and loss account, balance sheet or by way of a note to the accounts and an independent auditor's report provided as per ANNEXE G.

### **The licence must be refused:**

- 1) If the financial statements are not submitted to the licensor within the defined deadline.
  - 2) If the licence applicant submits financial statements, within the defined deadline, that do not meet the minimum requirements for the content and accounting.
- Having read and considered the financial statements, the licensor must assess it according to the points below:**
- 3) If in the opinion of the licensor there is significant doubt in respect of going concern, then the licence may be refused, unless additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the season to be licensed has been provided to, and assessed by, the licensor to his satisfaction.
  - 4) If in the opinion of the licensor there is significant doubt in respect of a matter other than going concern, then the licensor must consider the implications of the modification for club licensing purposes. The licence may be refused, unless additional documentary evidence is provided to, and assessed by, the licensor to his satisfaction.

No. Grade Description

**F.05 A LETTER OF SUPPORT**

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.

**In respect of the review of the financial information submitted in F.02, the licensor shall, at its discretion, request and direct the licence applicant to submit Financial Letter(s) of Support as detailed above.**

No. Grade Description

**F.06 A NO OVERDUE PAYABLES TOWARDS FOOTBALL CLUBS**

The licence applicant must prove that as at 31 March 2021 it has no overdue payables towards other football clubs as a result of transfers undertaken on or before 31 December 2020.

Payables are those amounts due to football clubs as a result of transfer activities 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, as well as any joint and several liability decided by a competent authority for the termination of a contract by a player.

Payables are not considered as overdue within the meaning of these regulations if the licence applicant (i.e. debtor club) is able to prove by 31 March preceding the licence season that:

- they have been fully settled;
- they have been deferred in writing by mutual agreement;
- they are subject to legal proceedings submitted to a competent authority and the licence applicant has established reasons for contesting the claim or proceedings which have been opened;
- the claim is manifestly unfounded.

The licence applicant must prepare and submit to the licensor a transfer payables table disclosing all transfer activities (incl. loans) into the licence applicant only, undertaken up to 31 December 2020

and irrespective of whether there is an amount outstanding to be paid at 31 December 2020. It must be prepared even if there have been no transfers/ loans during the relevant period.

No. Grade Description

**F.07 A NO OVERDUE PAYABLES IN RESPECT OF EMPLOYEES**

The licence applicant must prove that as at 31 March 2021 it has no overdue payables in respect of its employees as a result of contractual and legal obligations that arose on or before 31 December 2020.

Payables are not considered as overdue within the meaning of these regulations if the licence applicant (i.e. debtor club) is able to prove by 31 March preceding the licence season that:

- they have been fully settled;
- they have been deferred in writing by mutual agreement;
- they are subject to legal proceedings submitted to a competent authority and the licence applicant has established reasons for contesting the claim or proceedings which have been opened;
- the claim is manifestly unfounded.

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 the licence applicant's Employees List.

Signed confirmation must be obtained from each paid non-playing 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.

Written deferment agreement(s) MUST be explicit in terms of total amounts owed and applicable deadlines/ schedule for payment(s) MUST also be included.

The IFA reserves the right, as per F.10 of this Manual, to seek clarification and confirmations regarding the detail contained within such deferment agreement(s).

**No. Grade Description**

**F.08 A NO OVERDUE PAYABLES TOWARDS SOCIAL/ TAX AUTHORITIES**

The licence applicant must prove that as 31 March 2021 it has no overdue payables towards social/ tax authorities (HMRC):

- 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
- 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.

**The accountant/ auditor engaged by the club must provide written confirmation in respect of the above.**

Payables are not considered as overdue within the meaning of these regulations if the licence applicant (i.e. debtor club) is able to prove by 31 March preceding the licence season that:

- they have been fully settled;
- they have been deferred in writing by mutual agreement;
- they are subject to legal proceedings submitted to a competent authority and the licence applicant has established reasons for contesting the claim or proceedings which have been opened;
- the claim is manifestly unfounded.

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.

Written deferment agreement(s) **MUST** be explicit in terms of total amounts owed and applicable deadlines/ schedule for payment(s) **MUST** also be included.

The IFA reserves the right, as per F.10 of the manual, to seek clarification and confirmations regarding the detail contained within such deferment agreement(s).

Licence applicants must detail their PAYE/ NIC and VAT position on the worksheet provided for the period 1 January 2020 to 31 December 2020.

**No. Grade Description**

**F.09 A WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION**

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.

The licence applicant must confirm the following:

- That all documents submitted to the licensor are complete and correct;
- Whether or not any significant change has occurred in relation to any of the club licensing criteria;
- 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 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.

**No. Grade Description**

**F.10 A REQUEST FOR ADDITIONAL FINANCIAL INFORMATION**

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.

Each licence applicant must notify the licensor of any change in circumstances relating to creditors and/or debtors.

Licence applicants who fail to comply with the above or who at the date of submissions, are involved in proceedings (legal or otherwise), may at the discretion of the Club Licensing Committee have a licence refused or have any existing licence revoked.

**No. Grade Description**

**F.11 A DUTY TO NOTIFY SUBSEQUENT EVENTS**

Following the licensing decision by the decision-making body, the licensee must promptly notify the licensor in writing about any subsequent events that may cast significant doubt upon the licensee's ability to continue as a going concern until at least the end of the licence season.

Compliance with this criterion shall be assessed by the licensor on an ongoing basis.





## 11. ANNEXES

## ANNEXE D – STADIUM INFRASTRUCTURE CRITERIA

### FOR 1) CHAMPIONSHIP LICENCE APPLICANTS 2) PROMOTION LICENCE APPLICANTS

#### 1. CHAMPIONSHIP LICENCE APPLICANTS

##### CHAMPIONSHIP LICENCE INFRASTRUCTURE REQUIREMENTS

###### Pitch and Playing Surface

The field of play must be rectangular and the length of the touch line must be greater than the length of the goal line. The minimum length is 90m and the minimum width is 55m.

The pitch must be level and have a good playing surface.

###### Synthetic Pitch Markings

Only football markings in white are permitted on synthetic grass pitches. No other sports markings are permitted.

###### Ground Environs

A permanent fixed wall/ fence with a minimum height of 2 metres (measured from the exterior of the perimeter) must be in place to prevent access except through the recognised entrances.

Where a deterrent (glass, barbed wire, spikes etc) is placed on the top of the perimeter, it should be a minimum height of 2.4 metres.

Pitch perimeter fences should be put in place in order to enclose the playing surface. Such fences are not required in front of spectator seating areas and must be between 0.8 and 1.2m in height. An appropriate number of access gates (opening onto the playing area) must be in place at regular intervals in the pitch perimeter fence.

###### Run Off Areas and Dugouts

It is recommended that a minimum distance of 2.25m, of natural grass or artificial grass, must be in place between the field of play touchlines to any fixed point (e.g. pitch perimeter fence/ wall or dugout).

The run off areas must be level and free from surface depressions, excessive undulations or any obstructions (e.g. raised manholes or raised sprinklers/ hydrants).

A covered dugout for each team must be provided to accommodate a minimum of eight persons. Where bench seating is utilised, each person should be allocated 50cm of linear space. A technical area must be clearly marked.

###### Access to Ground

Clubs must provide a minimum of two appropriately positioned turnstiles to permit entry and afford for the segregation of spectators where necessary. These should be clearly identifiable and ideally be numbered.

It is stressed that entry capacity is one of the factors that determines the safe capacity of a ground or section of a ground (e.g. a stand). The entry capacity is generally the number of people who can pass through all the entry points (e.g. turnstiles) for part of, or whole of the ground, within a period of one hour. For the purpose of calculating entry capacity, an upper limit of 660 is set. Therefore, the effect on entry capacity must be carefully considered, before opting for a minimum of four turnstiles, particularly in larger capacity venues.

Access/ egress for players and officials must be provided to ensure there is no interference whilst entering/ inside/ exiting the ground.

An admission gate for disabled persons, with a minimum width of 1.2m, be provided with ramps and a smooth, appropriate gradient where required.

The club must provide written confirmation (via a Local Authority, if relevant) that it has sole control of the ground and its environs on match-days and that only a referee's inspection can be used to declare the pitch unplayable.

The club must further demonstrate that they have access to the ground at all relevant or required times during the playing season.

###### Exiting Ground

In line with the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide, exit routes should provide for spectators a smooth, unimpeded passage through an exit system until they reach the boundary of the ground, or in emergency situations, a place of safety.

In order to achieve this, management should ensure that: a) there are sufficient numbers of exits in suitable locations; b) all parts of exit routes are of adequate width and height; c) people do not have to travel excessive distances in order to exit from the ground; d) provision is made for the control of spectators entering an exit system; e) all exits are identifiable in both normal and emergency conditions; f) exit times should be monitored and recorded by the management on an annual basis.

### Spectator Facilities

A minimum of one male WC, 4 male urinals and one female WC must be provided solely for the use of spectators.

A disabled toilet must also be provided and may be utilised as a male/female spectator toilet provided it is suitably equipped and identified.

It is recommended that toilet provision conforms to the Event Safety Guide (Purple Guide). A disabled toilet must also be provided but does not need to be specifically for the use of spectators.

### Access to Pitch for Players and Officials

A barrier with a minimum height of 1.2m be in place to safeguard the access from changing facility to playing area of players and officials.

### Dressing Room Accommodation

The changing facilities for players and officials must be within the perimeter of the ground.

There must be separate changing rooms for both teams with a minimum surface area of 15sqm. Showering facilities must be integral to the changing room must be a minimum of 2sqm and must have a minimum of 4 showerheads. (Showering/ WC areas will not be considered for the purposes of calculating changing room surface area). Each changing room must also contain a WC.

The referee must have a separate changing room with a minimum surface area of 3sqm. There must be a shower and a WC within the room.

Changing rooms for players and officials must have adequate heating, be ventilated, be capable of being secured and be clean and tidy. Furthermore all floor surfaces should be non-slip and showers should be fitted with an appropriate thermostat to ensure that water temperature does not exceed 38 degrees Celsius.

### First Aid

A First Aid kit and stretcher must be available at all times.

### Floodlighting/ Reception Room

Whilst floodlighting or reception facilities are not essential, any teams who aspire to gain promotion to the NIFL Premiership must be in a position to install both at short notice.

### Ground Rules

Each stadium must issue stadium ground rules and affix them to the stadium in that spectators can read them.

These rules should provide: admission rights; abandonment or postponement of events; description of prohibitions or penalties such as entering the field of play, throwing objects, use of foul or abusive language, racist behaviour etc; restrictions with regard to alcohol, fireworks, banners etc; seating rules and causes for ejection from the ground.

### Ground Capacity and Spectator Accommodation

The ground must have a minimum approved capacity of 500 persons. A minimum of 100 covered seats must be available. Only individual seats with backrest will be accepted. An additional 100 covered seats/ terraced places must be available.

At existing grounds, a minimum of 5 wheelchair spaces for wheelchair spectators and their companions must be provided.

All spectator accommodation (covered seating/ covered terracing/ uncovered terracing/ covered hard standing/ uncovered hard standing) must be of sound construction of timber/ steel/ brick/ concrete/ tarmac or any combination of these materials. All spectator accommodation must be clean, functional and in good condition and should at all times afford a clear view of the pitch.

Physical alterations to existing stands should, where possible, follow the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide.

### New Spectator Accommodation – at all grounds, certificated or otherwise

Any NEW spectator accommodations (i.e. seated stands or standing terrace stands, permanent or otherwise) should be constructed in line with the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide. Whilst this guidance has no statutory force, it ensures best practice.

Such accommodation must at all times hold the necessary planning permission, building control approval and satisfy any other relevant legislation.

The number of wheelchair spaces at a newly constructed ground, or any completely new section of an existing ground (i.e. seated stand or standing terrace stand) should be in line with the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide.



### Regulated Stands

Non designated venues constructing NEW spectator accommodations with an individual stand capacity in excess of 500 persons must be mindful of any applicable legislative requirements existing, or upcoming, in this respect.

### Minimum Requirements/ Exception Request

The above are the minimum requirements and are subject to change in line with UEFA, Premiership and Championship licensing infrastructure requirements. Clubs should consult the Irish Football Association and the Northern Ireland Football League when undertaking ground improvements and modifications to any facilities located within the ground.

Where a venue's existing physical infrastructure may temporarily not meet all of the criteria detailed above due to ground improvements, modifications or any other reason outside the control of the venue owner/ user, an application may be made in writing for an exception request. This application from the venue owner/ user should be directed to the Chief Executive of the Irish Football Association and should detail the following:

- 1) The reason for the exception request
- 2) The duration which the deviation is required (must be no longer than 6 months)
- 3) The alternative arrangements to be proposed
- 4) All other relevant information.

For the avoidance of doubt an exception request will not be considered to facilitate promotion.

### Disclaimer/ Exclusion of IFA Liability

For the avoidance of doubt, the scope of the Joint Ground Criteria is restricted to detailing the physical infrastructure and technical specification required, from a football perspective, to be in place at the respective levels of football identified. It remains entirely the full and sole responsibility of the club and/or venue owner to ensure that their facilities meet all relevant statutory, regulatory and/or common law standards of health and safety and that appropriate safety confirmations are in place at all times for all facilities in use on a match day. It is further recommended that clubs/venue owners arrange regular safety reviews conducted by independent persons with the appropriate expertise.

Clubs/ venue owners should note that the Joint Ground Criteria should not in any circumstances be construed as overriding or replacing clubs/venue owners legal, regulatory and/or other obligations, as set out in, inter alia, the Safety at Sports Grounds (NI) Order 2006, the stadium General Safety Certificate or the club's

contingency plans. Except in cases where by law liability cannot be excluded or limited, the Irish Football Association excludes all liability in respect of the contents of the Joint Ground Criteria, and the use of same, howsoever arising and whether in contract, tort, or otherwise.

## 2) PROMOTION LICENCE APPLICANTS

### PROMOTION LICENCE INFRASTRUCTURE REQUIREMENTS

For those clubs applying for a promotion licence the following Premiership infrastructure requirements must be achieved in addition to the Championship licence requirements as listed in 1) above;

- All clubs must have an appropriate floodlighting system in place. Where new floodlighting installations are to be put in place these should be 500 LUX Maintained Average Horizontal illumination. Clubs should seek advice in this respect from the Club Licensing & Facilities Unit.
- The ground must have a minimum approved capacity of 2000 persons.
- A minimum of 200 covered seats must be available. Only individual seats with backrest will be accepted. An additional 800 covered seats/ terraced places must be available. Any balance up to 2000 (as per Council Safety Certificate for designated grounds) must be accommodated by hard-standing such as tarmac, concrete or paving. For the purposes of calculating the capacity of standing areas at sports grounds, please refer to guidance contained within the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide. Grass banking is not acceptable for use as spectator areas and must not be accessible to spectators.
- 4 turnstiles.
- First Aid Room.
- Board room/ reception room.
- Control/ security point (designated grounds).
- Control/ security point (grounds with regulated stands or non-certificated grounds).

**Furthermore the following infrastructure requirements must be in place by 31 March during the first season in the Premiership;**

- 1 additional toilet block
- 9m<sup>2</sup> referee room
- Showering facilities 4m<sup>2</sup> with 6 showers in the dressing room.



## GROUND RULES

1. All persons entering the Ground must pay for admission or hold a valid ticket.
2. The Club reserve the right at their absolute discretion to refuse admission to the Ground. Any person who has been refused admission to, or been banned from the Ground and who nevertheless gains access to it will be removed from the Ground.
3. Refund of cash admission charges paid at the turnstiles will not be made in any circumstances.
4. Persons intoxicated through alcohol or other substances, acting in a disorderly or provocative manner will be refused admission to the Ground.
5. Darts, fireworks, smoke bombs or similar devices, air horns, claxons, whistles, metal cans, bottles, glasses, flags, banners, stools, masks and other similar articles are not permitted to be brought into the Ground.
6. Persons are admitted subject to the condition that, if required, they will submit themselves to be searched to prevent offensive weapons or dangerous articles from being taken into the Ground.
7. Unauthorised persons are not permitted to go onto the track or onto the pitch and any unauthorised person doing so will be removed from the Ground.
8. All spectators whilst inside the Ground must comply with any directions given to them by the Police or by any Steward appointed by the Club.
9. The transfer from one part of the Ground to another is not allowed unless on the approval of a Club Official or the direction of the police.
10. The obstruction of gangways, access ways, exits and entrances, stairways and the like places is strictly forbidden.
11. All spectators occupying the stands where seating is provided must remain seated throughout the match.
12. The throwing of any article inside the Ground is strictly forbidden.
13. The setting off of fireworks, smoke bombs or similar devices or the lighting of any material inside the Ground is strictly prohibited.
14. The climbing of, or standing upon, floodlight pylons, fences, stands, barriers, walls or buildings in the Ground is strictly forbidden.

15. Unnecessary noise such as that from the use of radio sets, etc., or any behaviour likely to cause annoyance or confusion of any kind is not permitted in any part of the Ground.
16. Anyone using threatening, abusive or insulting words or behaviour or in any way provoking or attempting to provoke a breach of the peace, will be removed from the Ground.
17. Anyone who is guilty of insulting or improper conduct towards the match officials will be removed from the Ground.
18. The section of the Ground reserved for visiting supporters will be utilised for that purpose only unless the Club decides otherwise after consultation with the Police.
19. Any person who is convicted of a criminal offence resulting from misbehaviour which, in the opinion of \_\_\_\_\_, was committed either during the course of a match in which \_\_\_\_\_ Football Club was involved or which was committed while the offender was on the way to or returning from such a match, will be banned from all football matches played at \_\_\_\_\_.
20. Any person whom the Club in their absolute discretion consider guilty of misbehaviour not amounting to a criminal offence inside the Ground may be banned from all matches played at \_\_\_\_\_.
21. All persons entering \_\_\_\_\_ Football Club Ground are admitted subject to the above Ground Regulations and the Rules and Regulations of the Irish Football Association and the Northern Ireland Football League. \_\_\_\_\_ Football Club will remove from the Ground, and authorise the officers of the Police Service of Northern Ireland to remove from the Ground, any person who does not comply with these regulations or whose presence is a source of danger or is causing, or is likely to cause, annoyance to others.

## **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. If there is no member of the IFAC within a licence applicant's territory, the licence applicant is required to use an independent auditor who is permitted by national law to carry out audit work.
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 his 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 his 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 his licensing decision.
4. Financial information other than the financial statements may be assessed by an auditor. In this case, the auditor's report of factual findings 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 relevant documentation to form a basis for his licensing decision.

## CHAMPIONSHIP ACCOUNTANTS REPORT

### ACCOUNTANTS' REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF "NAME OF CLUB"

In accordance with the current engagement letter, we have compiled the financial information of "NAME OF CLUB" set out on pages X to X from the accounting records and information and explanations you have given to us.

The accounts have been compiled on the basis set out in note 1 to the accounts (see example of note 1 attached).

This report is made to you, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to you that we have done so and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members for our work, or for this report.

We have carried out this engagement in accordance with appropriate guidance issued by our Institute and have complied with all the rules of professional conduct and the ethical guidance laid down by our Institute.

You have approved the accounts for the year ended date/month/20XX and have acknowledged your responsibility for them, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

NAME OF ACCOUNTANT/ACCOUNTANCY FIRM

Chartered Accountants \_\_\_\_\_

[address] \_\_\_\_\_

Signed and dated \_\_\_\_\_

### ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF "NAME OF CLUB"

In accordance with the current engagement letter, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company set out on pages X to X from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by our Institute and have complied with the ethical guidance laid down by our Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended date/month/20XX, your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

NAME OF ACCOUNTANT/ACCOUNTANCY FIRM

Chartered Accountants \_\_\_\_\_

[address] \_\_\_\_\_

Signed and dated \_\_\_\_\_

NOTES TO THE ACCOUNTS – date/month/ 20XX

1. Accounting policies
- (a) Basis of accounting  
The accounts are prepared on the historical cost convention.
- (b) Turnover  
Turnover represents net invoiced sales of goods and services, excluding value added tax.
- (c) Depreciation of tangible fixed assets
- Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimate residual value of each asset over its estimated useful life. The principal rates in use are:
- |                                  |              |
|----------------------------------|--------------|
| Freehold buildings               | over X years |
| Motor vehicles                   | X%           |
| Equipment, fixtures and fittings | X%           |
- (d) Stocks

Stock and work in progress is valued at the lower of cost and estimated net realisable value.

**Hire purchase and lease transactions**

Assets acquired under hire purchase agreements and finance leases are capitalised in the balance sheet and are depreciated in accordance with the partnership's normal policy. The outstanding liabilities under such agreements less interest not yet due, are included in creditors. Interest on such agreements is charged to the profit and loss account over the term of each agreement and represents a constant proportion of the balance of capital repayments outstanding.

ACCOUNTANTS' REPORT TO THE MEMBERS ON THE UNAUDITED INTERIM ACCOUNTS OF "NAME OF CLUB"

In accordance with your instructions, we have compiled the financial information of "NAME OF CLUB" set out on pages X to X from the accounting records and information and explanations you have given to us.

The accounts have been compiled using the same accounting policies as those used in compiling the annual financial statements for the year ended date/month/20XX.

This report is made to you, in accordance with your instructions. Our work has been undertaken so that we might compile the accounts that we have been instructed to compile, report to you that we have done so and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members for our work, or for this report.

You have approved the accounts for the period ended 31 December 20XX and have acknowledged your responsibility for them, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

NAME OF ACCOUNTANT/ ACCOUNTANCY FIRM

Chartered Accountants

[address]

Signed and dated



## ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED INTERIM ACCOUNTS OF "NAME OF CLUB"

In accordance with your instructions, we have compiled the accounts of the company set out on pages X to X from the accounting records and information and explanations you have given to us.

The accounts have been compiled using the same accounting policies as those used in compiling the annual financial statements for the year ended date/month/20XX.

This report is made to the Company's Board of Directors, as a body, in accordance with your instructions. Our work has been undertaken so that we might compile the accounts that we have been instructed to compile, report to the Company's Board of Directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

You have approved the accounts for the period ended 31 December 20XX and have acknowledged your responsibility for them, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

NAME OF ACCOUNTANT/ ACCOUNTANCY FIRM

Chartered Accountants \_\_\_\_\_

[address] \_\_\_\_\_

Signed and dated \_\_\_\_\_

## DEFINITION OF TERMS

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

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

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

**Agreed-upon Procedures** 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.

**CL/FFP IT Solution** IT system developed by UEFA for the purpose of gathering information from licence applicants/licensees and for sharing information with licensors concerning their affiliated clubs, within the scope of the implementation, assessment and enforcement of these regulations.

**Club Licensing Criteria** Requirements, divided into five categories (sporting, infrastructure, personnel and administrative, legal and financial), to be fulfilled by a licence applicant for it to be granted a licence.

**Club Licensing 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, with the exception of the UEFA Women's Champions League. 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:

- transfer fee and realised conditional transfer amounts, including training compensation and solidarity contributions, paid and/or payable to another football club and/or a third party to transfer-in the player's registration;
- agents/intermediaries fees; and
- other direct costs of acquiring the player's registration, e.g. transfer fee levy.

**Deadline for Submission of the Application to the Licensor** The date by which each licensor requires licence applicants to have submitted all relevant information for their applications for a licence.

**Event or Condition of Major Economic Importance** An event or condition that is considered material to the financial statements of the reporting entity/entities and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity/entities if it occurred during the preceding reporting period 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 (reporting periods T+1 and later).

**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 that is 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:

- International Financial Reporting Standards;

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

**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.

**Licence** Certificate granted by the licensor confirming fulfilment of all minimum criteria by the licence applicant as part of the admission procedure for entering club competitions.

**Licence Applicant** Legal entity fully and solely responsible for the football team participating in national and international club competitions which applies for a licence.

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

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

**Licensor** Body that operates the club licensing system, grants licences and undertakes certain tasks in respect of the club monitoring process.

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

**National Accounting Practice** The accounting and reporting practices and disclosures required of entities in a particular country.

**Parties Involved** Any person or entity involved in the club licensing system or monitoring process, including UEFA, the licensor, the licence applicant/licensee and any individual involved on their behalf.

**Party** A person or a 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 and/or football company or group of entities or some other combination of entities which is included in the reporting perimeter and which must provide the licensor with information for both club licensing and club monitoring purposes.

**Reporting Period** A financial reporting period ending on a statutory closing date, whether this is a year or not.

**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 the avoidance of doubt, a party or in aggregate parties with the same ultimate controlling party (excluding UEFA, a UEFA member association and an affiliated league) 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 a 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.



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