

Version 1.4

For Award of Licences for Season 2021/22



# IRISH FOOTBALL ASSOCIATION

## PREMIERSHIP CLUB LICENSING MANUAL

## TIMETABLE AND DEADLINES FOR CORE PROCESS

|                                      |   |
|--------------------------------------|---|
| <b>BY:</b><br><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>February – March 2021</b>         | Club Audits (relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria) and Stadium Infrastructure Inspection Visits completed by Licensing Administration. Within the audit report the licence applicant is given a 14-day <b>submission deadline</b> for receipt of further documentation to address any “non-conformities” relating to the Sporting, Infrastructure, Personnel & Administrative and Legal criteria. Once received, outstanding documents are logged by the Licensing Administration and forwarded to the respective ‘expert’ for review. |
| <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 Premiership Club Licence for participation in season 2021/22. This 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”)

## 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 Premiership Club Licensing 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 division 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 Premiership Club 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 Premiership Club 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 Premiership Club 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 Premiership Club Licence.

2.1.1.3. Sanctions for the non-fulfilment of any ‘B’ criteria shall be determined by the Licensing Committee. The catalogue of sanctions consists of a caution, a fine and the obligation to submit evidence or fulfil certain conditions by a certain deadline.

An appeal against a sanction imposed by the Licensing Committee may be lodged before the Licensing Appeals Committee.

2.1.1.4. All violations of this Manual other than those referred to in 2.1.1.3 above shall be sanctioned by the competent body in accordance with the IFA Articles, Competition Rules and Regulations. 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

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### 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 Premiership Club Licensing 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

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### 3.1. INTRODUCTION

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

### 3.2. LICENSOR DEFINITION

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#### 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 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 speak, the right to consult the case file and the right to have a reasoned decision.

**c) Representation**

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

**d) Right to be Heard**

Taking into account (c) above, all licence applicants shall have the right to be heard by the decision-making bodies. The identities of the people acting on behalf of the licence applicant shall be verified and these people shall be instructed to tell the truth and shall be informed that they shall be sanctioned by the IFA competent bodies, should they present false information or represent a false or misleading position (whether positively or by omission).

**e) Time Limit to Appeal and Time Limit for Requests**

The time limit to appeal is 4 (four) days after the date of the LC meeting at which the decision appealed against was taken unless for any reason it was not made known to the appellant at such meeting in which case it must be within 4 (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 division 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 top two 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 top two 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**

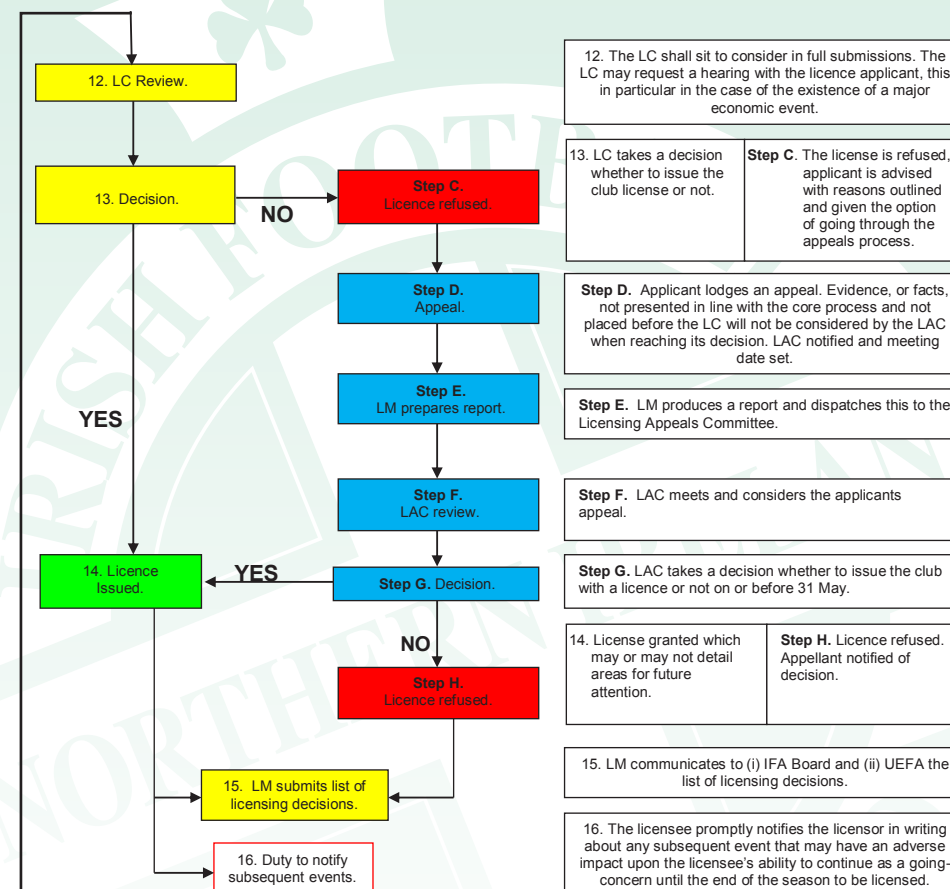
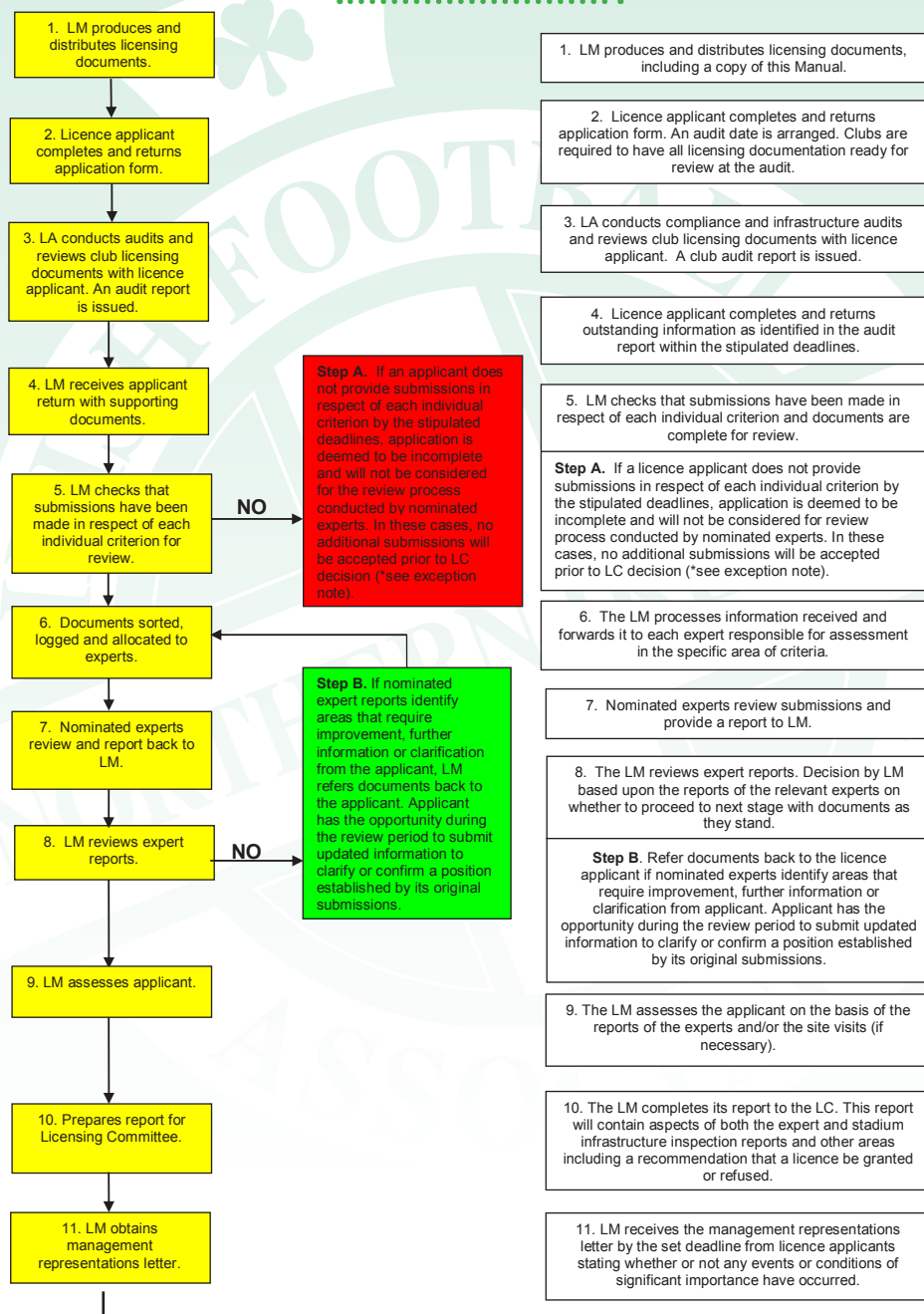
### **5.1. INTRODUCTION**

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 produces and distributes Licensing documents, including a copy of this Manual and required application form(s).
2. Licence applicant completes and returns application form. An audit date is arranged between the Licensing Administration and the licence applicant. Licence applicants are required to have all licensing documentation relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria ready for review by the Licensing Administration at the audit. Financial documentation must be provided directly to the licensor by a submission deadline of 31 March 2021 .
3. Licensing Audit  
Licensing Administration agrees an audit date with the licensing applicant and visits the club ground to conduct audit. The audit will be carried out as follows;
  - A USB flash drive with uploaded documentation must be presented at the audit and will be retained by the Licensing Administration for transfer of data. Where original documents are provided, copies will be taken and originals returned to the licensing applicant.
  - All licensing templates and supporting documentation required under sporting, infrastructure, personnel & administrative and legal criteria (with the exception of financial criteria – submission deadline of 31 May 2021) will be reviewed by the Licensing Administration.
  - An infrastructure inspection of the ground will be carried out in accordance with the infrastructure criteria detailed in Annexe D.
  - Non-conformities will be identified in an audit report by the Licensing Administration in terms of outstanding templates/ supporting documents. The Licensing Administration provides guidance on tackling the non-conformities and agrees activity to remedy these.
4. Following the issuance of the audit report, the licence applicant is given 14 days to address non-conformities within the report. All required documentation must be returned to the Licensing Administration within the stipulated deadlines as stated within the audit report. Special dispensation on the 14-day return date may be granted to address physical infrastructure non-conformities.
5. The Licensing Manager checks that the documents returned by the licence applicant are complete for review and that they are returned within the stipulated deadlines.

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

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

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

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

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

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

### Decision - Two alternatives: step (B) or step 9

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

9. The Licensing Manager assesses the licence applicant on the basis of the reports of the expert and/or stadium infrastructure inspection visits if necessary.
10. The Licensing Manager prepares the report for consideration of the Licensing Committee (LC). This report will contain aspects of the expert and site inspection reports and other areas including a recommendation that the 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. The list of licensing decisions is sent to UEFA by 31 May 2021 at the latest.
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>February – March 2021</b>   | Club Audits (relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria) and Stadium Infrastructure Inspection Visits completed by Licensing Administration. Within the audit report the licence applicant is given a 14-day <b>submission deadline</b> for receipt of further documentation to address any "non-conformities" relating to the Sporting, Infrastructure, Personnel & Administrative and Legal criteria. Once received, outstanding documents are logged by the Licensing Administration and forwarded to the respective 'expert' for review. |
| <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 teammate's 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. PREMIERSHIP CRITERIA

### 6.4.1. "A" CRITERIA

| No.         | Grade    | Description  |
|-------------|----------|--|
| <b>S.01</b> | <b>A</b> | <p><b>YOUTH DEVELOPMENT PROGRAMME</b></p> <p>The licence applicant must have a development programme approved by the IFA. At a minimum the following must be satisfied by the licence applicants:</p> <ul style="list-style-type: none"> <li>a) A minimum of three development teams within the age range 12 – 21 affiliated with the football club;</li> <li>b) Each development team must participate in official competitions / programmes which are recognised by the IFA and are played over the course of a season at national, regional or local level.</li> <li>c) The licence applicant must ensure that every player involved in its development programme has the opportunity to follow the mandatory school education according to national law and is not prevented from continuing his/her non-football formal education.</li> </ul> <p>The above are minimum requirements only. Licence applicants are required to detail ALL development activity/ teams and provide confirmations for same. Assessment of this criterion will be carried out by the IFA Elite Performance function.</p> |

| No.         | Grade    | Description   |
|-------------|----------|---|
| <b>S.02</b> | <b>A</b> | <p><b>APPROVED WRITTEN YOUTH DEVELOPMENT PROGRAMME</b></p> <p>The licence applicant must have a written youth development programme approved by the IFA. The licensor must verify the implementation of the approved youth development programme and evaluate its quality. This education programme must include at a minimum the following (REFER TO ANNEXE A):</p> <ul style="list-style-type: none"> <li>a) Objectives and the philosophy of the youth development programme;</li> <li>b) Organisation of development sector (organisational chart, bodies involved, relation to licence applicant, development teams, etc.);</li> <li>c) Personnel (technical, medical, administrative, etc.) and required minimum qualifications;</li> <li>d) Infrastructure available for the development sector (training and match facilities, others);</li> <li>e) Financial resources (available budget, contribution by licence applicant, players or local community);</li> </ul> |

- f) Football education programme for the different age groups (playing skills, technical, tactical and physical);
- g) Education programmes (Laws of the Game; anti-doping; integrity; anti-racism)
- h) Medical support for youth players (including maintaining medical records);
- i) Review;
- j) Validity

The development programme must further show the commitment and support of the licence applicant for mandatory and complementary school education of its development players through the introduction of the following mandatory provisions:

- a) the licence applicant ensures that every development player involved in its youth development programme has the possibility to follow the mandatory school education according to national law;
- b) the licence applicant ensures that every player involved in its youth development programme is not prevented from continuing his non-football education (complimentary school education or profession).

The IFA Elite Performance function will be responsible for assessing the criteria and reporting to the Club Licensing Committee.

| No.         | Grade    | Description   |
|-------------|----------|---|
| <b>S.03</b> | <b>A</b> | <p><b>COMMUNITY AND VOLUNTEER ENGAGEMENT</b></p> <p>A dedicated Community Relations Liaison Officer (CRLO) must be appointed by each licence applicant to liaise with the Irish FA Community Relations Officer.</p> <p>Each licence applicant must ensure their CRLO will represent the club at three Irish FA CRLO forums throughout the season.</p> <p>An "Anti-Racism/ Anti-Discrimination Policy" must be in place and applied by each applicant to include, but not limited to, the elements within the UEFA 10 Point Plan, as per the UEFA Safety and Security Regulations, Edition 2019.</p> <p>All licence applicants must declare themselves as an equal opportunity entity that will not tolerate any form of sectarianism, homophobia, discrimination, racially offensive behaviour or chanting, along with:</p> <ul style="list-style-type: none"> <li>- Remove any offensive graffiti from the ground</li> <li>- Make public address announcements condemning offensive</li> </ul> |

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 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
- Supporter Liaison Officer

must be completed on the templates provided.

The Community & Volunteer Engagement criteria must be submitted for assessment to the IFA Community Relations Officer, Chris. wright@irishfa.com

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

#### 5.06 A REGISTRATION OF PLAYERS

All the licence applicant's players, including youth players above the age of 10, must be registered with the IFA and/or its affiliated league in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

### 6.4.2. "C" CRITERIA

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

#### 5.09 C WOMEN'S FOOTBALL

Licence applicants should demonstrate a commitment to developing and promoting women's football and should show the following:

- a) Affiliation with an adult women's team participating in a recognised IFA/NIFL/NIWFA programme and/or competition;
- b) Affiliation with a girl's youth team participating in a recognised IFA/NIFL/NIWFA programme and/or competition.

## 7. INFRASTRUCTURE CRITERIA



## 7. 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. PREMIERSHIP LICENCE CRITERIA

#### 7.4.1. “A” CRITERIA

| No.  | Grade | Description   |
|------|-------|---|
| I.01 | A     | <b>APPROVED STADIUM FOR DOMESTIC CLUB COMPETITIONS</b><br>The licence applicant must have a stadium available to utilise for domestic club competitions. The licence applicant either:<br><ol style="list-style-type: none"><li>a) owns the stadium, or</li><li>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 in Northern Ireland.</li></ol><br>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.<br><br>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

## I.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

## I.03 A STADIUM EVACUATION PLAN

The licence applicant must have in place an evacuation plan which ensures that the whole ground can be evacuated in the case of an emergency. The plan must be developed specific to the ground of use and should be formulated in co-operation with the Police Service of Northern Ireland, the Northern Ireland Fire and Rescue Service and the Northern Ireland Ambulance Service whilst the licence applicant/ ground management should also seek input from any other agency/ body which could provide a meaningful input.

The stadium evacuation plan for:

- a certificated ground (i.e. designated ground or ground which contains one or more regulated stands) must be incorporated within the club's contingency plans and comply with the terms and conditions of the General Safety Certificate.

Note that in the case of a ground with one or more regulated stands, the evacuation plan must also incorporate the part of the ground which is not subject to certification (i.e. the part of the ground which is outside the area of the regulated stand(s) and any associated escape routes from same).

- a non-certificated ground must be submitted directly to the licensor. Refer to Annexe E for further details.

In respect of a non-certificated ground, or part of a ground which is outside the remit of the General Safety Certificate, the licence applicant/ ground management must be mindful that an evacuation plan is only one element of contingency planning. It is recommended that an assessment of the risk of any incident occurring at the stadium which might prejudice safety or disrupt normal operations should be carried out and a structured and progressive response formulated into a wider contingency plan

**No. Grade Description**

**I.04 A TRAINING FACILITIES – AVAILABILITY/ APPROVED INFRASTRUCTURE**

The licence applicant must have training facilities available throughout the year. The licence applicant either:

- a) owns the training facilities, or
- b) if it does not own the training facilities, must provide a written contract with the owner(s) of the training facilities it will use. This contract must guarantee the use of the training facilities by all teams of the licence applicant, taking into account its youth development programme, during the licence season.

The licence applicant must have available training facilities which comply with the requirements set by the IFA, taking into account their commitment to provide a quality training facility for their development programme.

Training facilities should as a minimum include:

- a) one full size grass or synthetic pitch with floodlighting;
- b) one dressing room of a size for 18 persons with 4 showers.

It is also recommended that training facilities are equipped with first aid kits and defibrillators

**No. Grade Description**

**I.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.

## 8. PERSONNEL AND ADMINISTRATIVE CRITERIA





## 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. PREMIERSHIP LICENCE CRITERIA

### 8.4.1. "A" CRITERIA

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

#### P.01 A GENERAL MANAGER

The licence applicant must have appointed a General Manager who is responsible for running the daily business and operative matters of the licence applicant within the framework of policies set by the executive body of licence applicant (e.g. Board/ Committee).

The rights and duties of the General Manager must be detailed in a job description. The licence applicant may incorporate the duties of the General Manager into the role of secretary, chief executive, managing director or any other similar title.

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

#### P.02 A CLUB SECRETARY

Every club must have a secretary to support the other bodies of the club, the players and all other personnel in administrative matters. The secretarial function must be able to communicate with the licensor and the public. The licence applicant must be equipped with as a minimum;

- A telephone
- A personal computer with email
- Website

The Secretary must be contactable and have access to various methods of communication.



No. Grade Description

**P.03 A FINANCE OFFICER**

The licence applicant must have appointed a Finance Officer being responsible for its financial matters who can be either a person working in the licence applicant's administration or an external partner mandated by the licence applicant through a written contract. The Finance Officer must as a minimum satisfy one of the following conditions:

- hold a recognised accounting qualification as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA;
- hold membership of the IATI or AAT (Institute of Accounting Technician Ireland or Association of Accounting Technicians) and be able to demonstrate practical experience in financial matters of at least 3 years;
- be part qualified via a recognised accounting qualification as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA and be able to demonstrate practical experience in financial matters of at least 3 years.

Licence applicants seeking to satisfy this criterion through b) or c) above must submit a written request for approval to the licensor.

One of the core functions within the role of the Finance Officer is the preparation of the licence applicant's accounting records or financial statements for audit/ review. To ensure that the objectivity and independence of the independent auditor of the licence applicant is maintained, the Finance Officer cannot be either a partner or employee of the independent auditor of the licence applicant.

Licence applicants and their independent auditor must be mindful at all times of the principal threats to the auditor's objectivity and independence.

Licence applicants are also reminded that their nominated Finance Officer must be their primary contact in respect of communication of financial matters and submission of required financial documentation.

No. Grade Description

**P.04 A SAFETY OFFICER**

In line with the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide, the licence applicant/ ground management must have appointed a Safety Officer responsible for coordinating spectator safety management during matches.

The licence applicant/ ground management has the responsibility for ensuring that all safety personnel receive sufficient training to enable them to competently carry out the duties and responsibilities assigned to them.

The Safety Officer must confirm availability for matches and in larger grounds (particularly at designated venues), a Safety Officer should not be given any additional duties on a match day or whilst a match is progress, as this may reduce their effectiveness.

The IFA National Security Officer will offer advice and guidance to clubs hosting 'high profile' matches where security is a factor. This will assist clubs in addressing match related security issues in a consistent and professional manner.

No. Grade Description

**P.05 A FIRST TEAM MANAGER**

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:

- hold the UEFA Pro coaching licence or;
- hold the UEFA 'A' coaching licence or any valid foreign coaching licence which is equivalent to this one and recognised by the IFA as such or;
- have already started and attended the first part of the UEFA 'A' coaching licence course and be working towards completion in a reasonable timeframe. The simple inscription to such an education course is not deemed to be in compliance with the criterion.

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  |
|-------------|----------|--|
| <b>P.06</b> | <b>A</b> | <p><b>HEAD OF THE YOUTH DEVELOPMENT PROGRAMME</b></p> <p>The licence applicant must have appointed a Head of its Youth Development Programme being responsible for running the daily business and the technical aspects of the development sector.</p> <p>The First-Team Manager cannot fulfil this role and any nominated Head of Youth Development also fulfilling a coaching role within the club must be able to deliver the management and strategic planning functions of the Youth Development programme.</p> <p>The Head of the Youth Development Programme must:</p> <ol style="list-style-type: none"> <li>hold the UEFA Pro coaching licence or;</li> <li>hold the UEFA 'A' coaching licence or any valid non-UEFA coaching diploma which is equivalent to the UEFA 'A' coaching licence and recognised by the IFA as such or;</li> <li>have already started and attended the first part of the UEFA 'A' coaching licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA 'A' coaching licence course is not sufficient to meet this criterion;</li> <li>hold the UEFA Elite Youth A-Diploma as issued by the IFA and recognised by UEFA; or have already started and attended the first part of the UEFA Elite Youth A-licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA Elite Youth A-licence course is not sufficient to meet this criterion.</li> </ol> |

| No.         | Grade    | Description  |
|-------------|----------|--|
| <b>P.07</b> | <b>A</b> | <p><b>DEVELOPMENT COACHES</b></p> <p>The licence applicant must have appointed for each of its development teams at least one coach being responsible for that development team in all football matters. Each development coach must as a minimum hold the relevant qualifications as listed below for the relevant age group:</p> <ol style="list-style-type: none"> <li>Development Teams U-21 to U-16 <p>The UEFA 'B' coaching licence or any valid non-UEFA coaching licence which is equivalent to the UEFA 'B' coaching licence and recognised by the IFA as such or;</p> <p>Have already started and attended the UEFA 'B' coaching licence course and be working towards completion in a reasonable timeframe. The simple inscription to the UEFA 'B' coaching licence course is not deemed to be in compliance with the criterion.</p> </li> <li>Development Teams U-15 and younger <p>The IFA Level 1 Coaching Award or the IFA National Coaching Certificate. The simple inscription to such an education course is not deemed to be in compliance with the criterion.</p> </li> </ol> <p>Any development coach nominated by a licence applicant must actually be the coach responsible for all football matters in respect of that development team, which means in particular that he must be involved in the training sessions of the team in question and be coaching the team in question on the touchline during matches. Clubs are reminded of the applicability of 2.2.1.1 and the principle of spot checks in this regard.</p> <p>Note: The IFA may not hold records of all licensed coaches and therefore it is entirely the responsibility of the applicant club to satisfy the licensor that any nominated development coach is appropriately qualified to hold the position.</p> |

| No.         | Grade    | Description  |
|-------------|----------|--|
| <b>P.08</b> | <b>A</b> | <b>MEDICAL PROVISION</b><br>The licence applicant must appoint/ provide one of the following for all home matches: <ol style="list-style-type: none"> <li>A doctor registered with the General Medical Council (GMC) and with a qualification and/or experience in pre-hospital immediate care, including as a minimum life support and trauma management. Confirmation of GMC registration and medical insurance coverage must be provided.</li> <li>A paramedic registered with the Health and Care Professions Council (HCPC) and equipped in line with current Joint Royal Colleges Ambulance Liaison Committee (JRCALC) guidelines. Confirmation of HCPC registration and medical insurance coverage must be provided.</li> <li>An accident and emergency ambulance supplied by NIAS or by a private organization that is suitably staffed and equipped. An accident and emergency ambulance would normally have a paramedic crew consisting of, as a minimum: a state registered paramedic and an EMT/ ambulance technician and should contain the equipment listed in the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide.<br/><br/>Where an emergency ambulance is the nominated medical provision, a written agreement, signed by both parties, must be provided to the licensor.</li> </ol> <p>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.</p> <p>Licence applicants must be mindful that the above requirements should not in any circumstances be construed as overriding or replacing any further medical provision requirements, as set out in, inter alia, the Safety at Sports Grounds (NI) Order 2006, the stadium General Safety Certificate or as determined by any relevant statutory or regulatory authority/ agency.</p> |

| No.         | Grade    | Description  |
|-------------|----------|--|
| <b>P.09</b> | <b>A</b> | <b>PHYSIOTHERAPIST/ SPORTS THERAPIST</b><br>The licence applicant must have appointed at least one physiotherapist/ sports-therapist being responsible for injury assessment, treatment, rehabilitation and prevention for the first team squad. |

The physiotherapist/ sports-therapist must be registered with the Health and Care Professions Council (HCPC)/ Society of Sports Therapists or equivalent\* and must also provide a copy of medical insurance coverage.

\* The professional body must confirm that a member has undergone relevant training and has the necessary skills, knowledge and experience to satisfy the purpose and responsibilities of this role.

| No.         | Grade    | Description  |
|-------------|----------|--|
| <b>P.10</b> | <b>A</b> | <b>MEDIA OFFICER</b><br>The licence applicant must have appointed a Media Officer being responsible for media matters.<br><br>He or she must be available for the media at all home matches of the club. |

| No.         | Grade    | Description   |
|-------------|----------|---|
| <b>P.11</b> | <b>A</b> | <b>MATCH STEWARDS</b><br>In line with the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide, effective safety management requires the employment, hire, contracting, or engaging of stewards in order to assist with the circulation of spectators, prevent overcrowding, reduce the likelihood and incidence of disorder, and to provide the means to investigate, report and take early action in an emergency.<br><br>The licence applicant must have engaged an adequate number of trained Match Stewards for each home match.<br><br>It is the responsibility of the licence applicant/ ground management to ensure that appropriate training and supervision is provided so that all stewards, whether regular or casual, are competent to carry out their duties. |

| No.         | Grade    | Description   |
|-------------|----------|---|
| <b>P.12</b> | <b>A</b> | <b>COMMUNITY RELATIONS LIAISON OFFICER</b><br>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**

**P.13 A CLUB WEBSITE**

The club must have an official club website, which is updated frequently. The website can either be run by an individual within the club's administration or outsourced to an external company or individual through an official agreement. The site should provide information on the Club, Players, Management, Stadium (with directions), Fixtures and Results along with a Key Personnel section which must as a minimum include email and contact telephone numbers for the Club Secretary, Head of Youth Development Programme, Media Officer, Supporter Liaison Officer, Disability Access Officer and Community Relations Liaison Officer.

**No. Grade Description**

**P.14 A RIGHTS AND DUTIES**

The appointment of staff members defined in P.01 - P.12 and P.17 - P.20 must have been made by the appropriate body of the licence applicant and the post holder must have his role, responsibilities, rights and duties defined in writing.

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**

**P.15 A DUTY OF REPLACEMENT DURING THE LICENCE SEASON**

If a function defined in criteria P.01 - P.12 and P.17 - P.20 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. Licence applicants must be mindful of the applicability of 4.4.1.5 in this regard.

In the event that a function defined in criteria P.01 - P.12 and P.17 - P.20 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.01 - P.12 and P.17 - P.20 become vacant in the 60 day period prior to 31 May 2021 (that being the deadline for submission of UEFA & Domestic Licensing decisions to the UEFA administration), a licence may still be granted provided that:

- The function was previously held by a person fulfilling the relative qualification requirements stipulated in P.01 - P.12;

- The function must not remain vacant but an interim replacement must be appointed at the moment of the licensing decision;

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

**No. Grade Description**

**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.12 in respect of the financial criteria).

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

## 8.4.2 "B" CRITERIA

**No. Grade Description**

**P.17 B GROUNDS-MAN**

The licence applicant owning its stadium or the stadium owner must ensure that their grounds-man has completed the Football Groundsmanship Course Level One (Annual Preparation Maintenance) or equivalent.

**No. Grade Description**

**P.18 B SUPPORTER LIAISON OFFICER**

- The licence applicant must have appointed a supporter liaison officer (SLO) to act as the key contact point for supporters.
- The SLO informs supporters about relevant decisions made by the competent executive body (e.g. Board/ Management Committee) of the licence applicant whilst in the other direction communicating the needs of the fans to the said executive body of the licence applicant.
- The supporter liaison officer will regularly meet and collaborate with the relevant club personnel on all related matters and also represent the licence applicant at forums with the licensor and/or NIFL.

The appointment must be accepted and endorsed by the management of the licence applicant. Licence applicants and fans groups should note/promote to all fans who the SLO is and how to get in contact.

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

**P.19 B DISABILITY ACCESS OFFICER**

The licence applicant must have appointed a disability access officer to support the provision of inclusive, accessible facilities and services.

The disability access officer will regularly meet and collaborate with the relevant club personnel on all related matters.

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

**P.20 B GOALKEEPER COACH**

The licence applicant must have appointed a goalkeeper coach for the first team squad. The goalkeeper coach is responsible for the specific training and welfare of the goalkeepers. The goalkeeper coach should also be responsible for the development of all goalkeepers within the Youth Development Programme.

The Goalkeeper Coach must as a minimum:

- hold the IFA Goalkeeping diploma or any valid foreign coaching diploma which is equivalent to this one and recognised by the IFA as such or;
- have already started and attended the first part of the IFA Goalkeeping diploma course and be working towards completion in a reasonable timeframe. Simple inscription to the IFA Goalkeeping diploma course is not sufficient to meet this criterion.

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

**P.21 B NI FOOTBALL SAFETY OFFICERS ASSOCIATION**

The licence applicant must demonstrate membership of the NI Football Safety Officers Association and evidence attendance at meetings of this body.

## 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. PREMIERSHIP LICENCE CRITERIA

#### 9.2.1 "A" CRITERIA

| No.  | Grade | Description  |
|------|-------|--|
| L.01 | A     | <p><b>DECLARATION IN RESPECT OF PARTICIPATION IN DOMESTIC CLUB COMPETITIONS</b></p> <p>The licence applicant must submit a legally valid declaration confirming the following:</p> <ol style="list-style-type: none"> <li>1) The licence applicant confirms it has read and fully understands the current IFA Club Licensing Manual(s), Annexes, Templates, Application Form, Confidentiality Agreement and Contract and agrees to abide by and comply with the requirements and conditions contained therein.</li> <li>2) The signatories have authority to enter into this agreement on behalf of the licence applicant by virtue of their own statutes, constitutions and rules and are the persons entitled hereunder to sign contract herein.</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</li> </ol> |

to seek clarification, further evidence, explanations and all other information from any relevant public authority or private body in accordance with national law.

- 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 Committee 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 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 |
|-----|-------|-------------|
|-----|-------|-------------|

## **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 |
|-----|-------|-------------|
|-----|-------|-------------|

## **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 |
|-----|-------|-------------|
|-----|-------|-------------|

## **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 |
|-----|-------|-------------|
|-----|-------|-------------|

## **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   |
|-------------|----------|---|
| <b>L.06</b> | <b>A</b> | <b>BOARD MEETING MINUTES</b><br>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   |
|-------------|----------|---|
| <b>L.07</b> | <b>A</b> | <b>LEGAL GROUP STRUCTURE AND ULTIMATE CONTROLLING PARTY</b><br>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.<br>This document must clearly identify and include information on:<br>a) The licence applicant;<br>b) Any subsidiary entity of the licence applicant;<br>c) Any associate entity of the licence applicant;<br>d) Any direct or indirect controlling entity of the licence applicant, up to and including the ultimate controlling party;<br>e) Any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights;<br>f) Any party with a significant influence over the licence applicant;<br>g) Any other football club, in respect of which any of the parties identified in (a) to (f) or any of their key management personnel have any ownership interest, voting rights, and/ or any involvement or influence whatsoever in relation to the governance of its financial and operating policies. |

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   |
|-------------|----------|---|
| <b>L.08</b> | <b>A</b> | <b>INSURANCE</b><br>The licence applicant must furnish evidence of public and employers' liability insurance, if applicable.<br>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.<br>The documentation from a bona fide insurer must be provided to satisfy the above. |

**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

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## 10. FINANCIAL CRITERIA

### 10.1. INTRODUCTION

The financial criteria, to be met for participation in the top division of 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.

Northern Ireland clubs/ licence applicants are mainly categorised as small businesses and therefore would typically be exempt from a full audit. However, the financial criteria are more stringent than the level of audit required by Companies House for small businesses.

The licensor requires that all licence applicants undergo a full audit to enable the IFA to be confident that licence applicants are compliant with accounting and financial principles. Compliance with these financial requirements is also necessary to establish, as far as is reasonably possible, that the licence applicants are sufficiently stable (financially) to participate in the top division 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 division 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. PREMIERSHIP LICENCE

### 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;</li> <li>b) any subsidiary of the licence applicant;</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> <p>3) An entity may be excluded from the reporting perimeter only if:</p> <ul style="list-style-type: none"> <li>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</li> </ul> |

- 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>AUDITED ANNUAL FINANCIAL STATEMENTS</b></p> <p>Regardless of the legal structure of the licence applicant, annual financial statements (consolidated if required, as per F.01) which shall be based on the UK legislation for incorporated companies, shall be prepared and submitted. Section 477 of the Companies Act 2006, which allows smaller UK and NI Companies to be exempt from a full audit, will not be permitted.</p> <p>The annual financial statements must consist of:</p> <ul style="list-style-type: none"> <li>• a balance sheet;</li> <li>• a profit and loss account;</li> <li>• a cash flow statement;</li> <li>• notes, comprising a summary of significant accounting policies and other explanatory notes; and</li> <li>• a financial review by management (also referred to as directors report)</li> </ul> |
| <b>F.02 bis</b> | <b>A</b> | <p><b>PUBLICATION OF FINANCIAL INFORMATION</b></p> <p>The licence applicant must publish on its website or on the website of its licensor by the date (which cannot be later than the date of submission of the list of the licensing decisions to the UEFA administration) and in the form communicated by the licensor:</p> <ul style="list-style-type: none"> <li>a) the total amount paid in the latest reporting period to or for the benefit of agents/ intermediaries; and</li> <li>b) the last audited annual financial information assessed by the licensor.</li> </ul>   |

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

Comparative figures in respect of the prior statutory closing date must be provided.

**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.

Annual financial statements must be audited by an independent auditor as defined in ANNEXE G and prepared in line with ANNEXE I.

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

The licence must be refused:

- 1) if the annual financial statements are not submitted to the IFA within the defined deadline.
- 2) if the licence applicant submits, within the defined deadline, annual financial statements that do not meet the minimum requirements for the content and accounting.
- 3) if the reporting perimeter does not meet the requirements of F.01.
- 4) if the auditor's report has a disclaimer of opinion or an adverse opinion, unless a subsequent audit opinion without disclaimer of opinion or adverse opinion is provided (in relation to another set of financial statements for the same financial year, that meet the minimum requirements) and the IFA is satisfied with the subsequent audit opinion.
- 5) if the auditor's report has in respect of going concern, either a key audit matter or a qualified 'except for' opinion, or if, in the opinion of the IFA, there is significant doubt in respect of going concern, unless either:
  - i) a subsequent audit opinion without going concern key audit matters or qualification is provided in relation to the same financial year and/or (as directed by the licensor)
  - ii) additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the licence season has been provided to, and assessed by, the IFA to its satisfaction. The additional documentary evidence includes, but is not necessarily limited to, the information described in financial criterion F.10 (future financial information).

The Club Licence may be refused:

- 1) If the auditor's report has, in respect of a matter other than going concern, either a key audit matter or a qualified 'except for' opinion, or if, in the opinion of the IFA, there is significant doubt in respect

of a matter other than going concern, unless additional documentary evidence is provided and assessed to the satisfaction of the IFA. The additional evidence requested by the IFA will be dependent on the reason for the modification to the audit report. In this case, in order to determine whether or not the Club Licence shall be refused, the licensor shall consider the implications of the modification for club licensing purposes.

- 2) If the auditor's report on the agreed-upon procedures in respect of the supplementary information includes reference to errors and/or exceptions found.

In case the licence applicant provides supplementary information, the licensor must additionally assess the auditor's report on the agreed-upon procedures in respect of the supplementary information. The Club Licence shall be granted in respect of financial criterion F.02 if:

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

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

### F.03 A FINANCIAL STATEMENTS FOR THE INTERIM PERIOD

If the statutory closing date of the licence applicant is prior to 31 December 2020, then additional financial statements covering the interim period up to 31 December 2020 must be prepared and submitted. These interim statements cannot exceed nine months unless under exceptional circumstances as determined by the licensor.

The interim financial statements must consist of:

- a balance sheet as of the end of the interim period (i.e. 31 December 2020) and a comparative balance sheet as of the end of the immediately preceding full financial year (i.e. the most recent audited accounts);
- a profit and loss account for the interim period, with comparative profit and loss accounts for the comparable interim period of the immediately preceding financial year (e.g. if May year end then comparative figures are 1 June to 31 December of previous interim period);
- a cash flow statement for the interim period, with a comparative statement for the comparable interim period of the immediately preceding financial year (e.g. if May year end then comparative figures are 1 June to 31 December of previous interim period);

- same specific line items as detailed above in F.02 Annual Financial Statements;
- specific explanatory notes.

The interim financial statements must follow the same accounting policies as those followed for the preparation of the annual financial statements (and this must be clearly stated in the notes to the interim accounts), except for accounting policy changes made after the date of the most recent full annual financial statements that are to be reflected in the next annual financial statements – in which case details must be disclosed in the interim financial statements.

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

The licence must be refused:

- If the interim financial statements are not submitted to the IFA within the defined deadline.
- If the licence applicant submits, within the defined deadline, interim financial statements that do not meet the minimum requirements for the content and accounting.
- If the reporting perimeter does not meet the requirements of F.01.

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

- a) If the auditor's report has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the Club Licence;
- b) If the auditor's report has a disclaimer of opinion or an adverse opinion, the Club Licence must be refused, unless a subsequent review opinion without disclaimer of opinion or adverse opinion is provided (in relation to another set of financial statements for the same reporting period that meet the minimum requirements) and the IFA is satisfied with the subsequent review opinion;
- c) If the auditor's report has, in respect of going concern, either a key audit matter or a qualified 'except for' opinion or if, in the opinion of the IFA, there is significant doubt in respect of going concern, then the Club Licence must be refused, unless either:
  - A subsequent review opinion without going concern key audit matters or qualification is provided, in relation to the same reporting period;

**And/or** (as directed by the licensor)

  - additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the licence season has been provided to, and assessed by, the IFA to its satisfaction. The additional documentary evidence includes, but is not necessarily limited to, the information described in financial criterion F.10 (future financial information).
- d) If the auditor's report has, in respect of a matter other than going concern, either a key audit matter or a qualified 'except for' opinion or if, in the opinion of the IFA, there is significant doubt in respect of a matter other than going concern, then the IFA must consider the implications of the modification for club licensing purposes. The Club Licence may be refused, unless additional documentary evidence is provided to, and assessed by, the IFA to its satisfaction. The additional evidence that may be requested by the IFA will be dependent on the reason for the modification to the review report.
- e) If the licence applicant provides supplementary information, the IFA must additionally assess the auditor's report on the agreed-upon procedures in respect of the supplementary information. The Club Licence may be refused if this includes reference to errors and/or exceptions found

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

#### F.04 A ADDITIONAL FINANCIAL INFORMATION

In addition to the minimum required level of historic financial information submitted as per F.02 and F.03, further financial information, not forming part of the audited annual financial statements or the interim financial statements, must be presented to provide a fuller understanding of the entity's performance and document the disclosure requirements in respect of the Salary Cost Protocol.

| 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 and F.03, 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, 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.

Licence applicants must provide an independent auditor's report of factual findings, as per ANNEXE K.

**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 towards its employees 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.

Licence applicants must provide an independent auditor's report of factual findings, as per ANNEXE K.

For Premiership Licensing purposes only, there is no requirement for an auditor to submit copies of documents (e.g. bank statements/ payroll records) on which he relied when forming his opinion. For UEFA Licensing purposes the requirement to provide supporting documentation exists.

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

The IFA reserves the right, as per F.11 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):

- a) as a result of contractual or legal obligations in respect of its employees i.e. PAYE/ NIC that arose on or before 31 December 2020
- b) as a result of contractual or legal obligations relating to VAT, Corporation Tax and any other category of tax that arose on or before 31 December 2020

Agreements 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.11 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 – 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 PROJECTED CASH FLOW STATEMENT**

The licence applicant must complete a projected cash flow statement to cover the period 1 January 2021 to 30 June 2022 (REFER TO ANNEXE L) in order to demonstrate to the licensor its ability to continue as a going concern until the end of the licence season.

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

#### **F.11 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.12 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.

### **10.5.2 "B" CRITERIA**

| No. | Grade | Description |
|-----|-------|-------------|
|-----|-------|-------------|

#### **F.13 B MONTHLY MANAGEMENT DECLARATION**

Licence applicants must submit a monthly management declaration which shall self certify if payments have been made, and/or are up to date for:

- Players
- Management and coaching staff
- Other employees
- Current HMRC payments
- Historical HMRC repayment schedule (any amount overdue to HMRC)
- Statement in relation to creditor position or any other events of economic importance since the last monthly declaration.

This declaration must be submitted to the Licensing Administration on or before the 15th of each month (or the first working day thereafter should the 15th be a weekend or public holiday).

## 11. ANNEXES



## DEVELOPMENT PROGRAMME POLICY GUIDANCE DOCUMENT

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

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

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

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

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

## 1. Objectives and Philosophy/ Principles

### Programme Objectives

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

### Programme Philosophy/ Principles

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

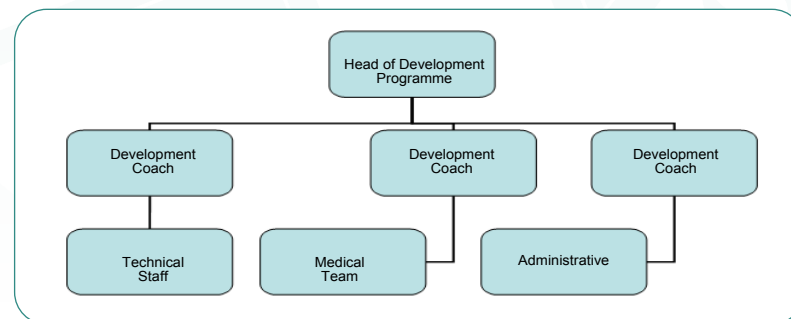
The Development Programme's philosophy must reflect its commitment to its players, the programme, and the senior squad.

## 2. Organisation Structure for a Development Programme

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

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

- Head of the Development Programme
- Development Coaches
- Child Protection Officer
- Technical Team
- Medical Team
- Physio/Sport Therapist
- Office Administrator
- Club Development Officer



### 3. Codes of Conduct

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

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

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

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

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

#### **Good Practice/Code of Conduct for Overnight Stays**

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

### 4. Health and Safety

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

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

### 5. Medical

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

A statement must also be included in the Policy that ALL development players eligible to play for the club's first team squad must undergo a yearly medical examination, including a cardiovascular screening. Also all development players above the age of 12 must undergo a yearly examination in accordance with the relevant provisions of the UEFA Medical Regulations.

### 6. Education Programmes

In order to raise awareness among youth players, education programmes on Laws of the Game; Anti-Doping; Integrity and Anti-Racism must be provided.

### 7. Insurance

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

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

#### **Gerry McKee**

Boys FA Administration Officer

Irish Football Association

Email: GMcKee@irishfa.com

Work: 02890 669458      Mobile: 07783360056

### 8. Mandatory Education Policy

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

Premiership/ UEFA Template 3 must be completed by the Head of the Development Programme and Club Chairman.

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

### Football Education - Tactics

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

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

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

Example: IFA FC - Under \_X\_ Performance Programme

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

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

The Development Programme must also ensure that the players receive education on the “Laws of the Game.”

### Football Education – Anti Racism/Sectarianism Education

The football education programme must also include elements pertaining to the promotion of “good relations” anti-racism/ sectarianism.

## 10. Method of Review, Evaluation and Feedback

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

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

## 11. Validity of the Programme

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

## 12. Financial Resources/ Provisions Extended to Players

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

### Financial Resources

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

### Infrastructure/ Match Facilities

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

### Equipment

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

### Services

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

### 13. Sign Off

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

## STADIUM INFRASTRUCTURE - PREMIERSHIP

### 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 95m and the minimum width is 60m.

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) is 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.

It is recommended that pitch perimeter fences, where utilised, should conform with the recommendations as laid down in the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide.

### 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 four 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.

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

#### **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**

Separate toilet facilities for home and away supporters, each with 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 but does not need to be specifically for the use of spectators. Such a disabled toilet may also be utilised as a male/female spectator toilet provided it is suitably equipped and identified.

It is recommended that particularly for larger capacity venues that toilet provision conforms to the Event Safety Guide (Purple Guide).

All spectator passageways (including gangways and stairways within viewing accommodation) should be suitably located, be of adequate width and height (i.e. based on technical guidance such as British Standards or determined by Technical Booklets issued by Building Control) and avoid 'bottle necking' situations; be readily available, clearly identified and signposted, with step nosings highlighted; and be well lit (naturally or artificially or both).

Where gates are installed within the pitch perimeter barrier, affording forward access onto the pitch, they should open away from spectators, be clearly marked and painted in a contrasting colour to distinguish from the rest of the barrier.

Stairways should have clearly marked nosings and edgings.

Other exit gates (or doors) should be clearly marked on both faces, with an identifying number. All exit gates (or doors) should always be capable of opening outwards so that crowds can escape in an emergency, without obstruction. If this is unachievable, then reconsider repositioning, to facilitate outward opening.

#### **Access to Pitch for players and officials**

A protected area/tunnel must be in place to safeguard the access from the changing facility to the 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 4sqm and must have a minimum of 6 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 with wash-hand basin.

The referee must have a separate changing room with a minimum surface area of 9sqm. There must be a shower and a WC within the room. (Showering/WC areas will not be considered for the purposes of calculating changing room surface area).

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 room which is clearly signposted throughout the stadium must be available and must have a minimum surface area of 10sqm.

A first aid kit and stretcher must be available at all times.

#### **Floodlighting**

All clubs must have an appropriate floodlighting system in place.

Where new floodlighting installations are to be put in place these should ensure be 500 LUX Maintained Average Horizontal illumination. Clubs should seek advice in this respect from the Club Licensing and Facilities Unit.

#### **Boardroom/ Reception Room**

Clubs must have boardroom facilities available.

#### **Control/ Security Point – Designated Grounds**

A permanent control point (i.e. a control room) must be provided, affording a clear and unrestricted view of the playing surface and as much of the viewing accommodation as possible.

It should be adequately equipped with a telephone, power points, CCTV (where available, though this is strongly recommended); other safety equipment as necessary and all necessary documentation, including amongst other items, ground layout plans and contingency plans.

Access should be restricted to authorised personnel only.

It is recommended that the public address (PA) announcer is not stationed within the control room itself (but perhaps in an adjacent room or nearby); however, an effective communication system between both parties is advisable (e.g. via telephone). In the event of an emergency, it should also be made possible for safety personnel stationed in the control room to be able to override the PA system in order to communicate with spectators inside the stadium. If available, an electronic scoreboard can also be utilised for safety communication purposes.

#### Control/ Security Point - Grounds with Regulated Stands or Non-Certificated Grounds

Regardless of venue size – certificated or otherwise – a suitable control point in some capacity should be provided at all grounds.

However, given the limited nature of smaller grounds and/or limited resources available to certain clubs/ ground operators, if a permanent control point (as detailed within designated grounds section above) is not provided, it is important that there is an identifiable and signed focal point available. As a minimum, this focal point must constitute a dedicated room used solely for this purpose of a control point, with a responsible person in attendance whilst the venue is occupied by spectators.

A public address system should be in place.

#### 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 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 must be accommodated by hard-standing such as tarmac, concrete or concrete 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.

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 afford a good view of the pitch.

Physical alterations to existing spectator accommodation 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 and Premiership 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.

### APPROVED EVACUATION PLAN

It is good practice, if not essential, that every football club and/or ground operator has an emergency evacuation plan in place.

For certificated grounds (i.e. designated grounds or grounds which contain one or more regulated stands), a contingency plan detailing exiting or evacuation will be incorporated within the ground management plan. This is governed by The Safety of Sports Grounds (Northern Ireland) Order 2006, through the General Safety Certificate.

In the case of a ground with one or more regulated stands, the evacuated plan must also incorporate the part of the ground which is not subject to certification (i.e. the part of the ground which is outside the area of the regulated stand or stands and any associated escape routes from same).

For non-certificated grounds, an emergency evacuation plan must be in place. It is advised that when developing an emergency evacuation plan, clubs and/or ground operators should consult with the emergency services, including the Police Service of Northern Ireland, the Northern Ireland Fire and Rescue Service and the Northern Ireland Ambulance Service whilst the licence applicant should also seek input from any other agency/ body which could provide a meaningful input. Procedures should be agreed and presented in a written format and include a clearly marked up plan of the ground and the immediate surrounding area if necessary.

#### **The following elements must be included in the evacuation plan:**

1. Roles and responsibilities of key personnel during a potential emergency situation, in particular the Safety Officer, Chief Steward, area supervisors (which may be from an external stewarding company) and the PA system operator. It is important to specify roles and responsibilities for games and a PSNI presence in the ground and those without.
2. In the event of an emergency evacuation scenario, ensure that all parties are aware of their responsibilities and protocol in relation to decision making. A statement of intent should be established between ground management and PSNI, with particular importance and understanding placed on assumption of command and relinquishment of command by police.  
  
Routes taken by emergency services should be established and made clear and in addition to spectators, evacuation should extend to players, guests and officials.

3. Communication arrangements including:
  - Use of radios, PA system, loud hailers
  - Liaison with Emergency services prior to and during incident
  - Briefing Stewards
  - Incident reporting
  - Reporting emergency status to key personnel and stewards in preparation for evacuation (agree key messages on the type of emergency and levels of alert and incorporate these in plan)
  - Reporting emergency status to officials, players, spectators
  - General communication throughout the evacuation
4. Emergency Management Arrangements including
  - Identification of emergency control point
  - Identification of all possible evacuation routes and access routes for emergency vehicles
  - A plan of the stadium detailing the evacuation and emergency vehicle access routes
  - Steward training
  - Pre – match briefing (to include all contingency and communication arrangements)
  - Pre – match ground and equipment checks
  - Gate and key control (e.g. all locks to gates capable of being opened by the same key, all exit gates kept unlocked and manned at all times when the ground is occupied, etc.)
5. Arrangements for testing, reviewing and updating the plan.

## 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 matched 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.

## ANNEXE I – PREPARATION OF FINANCIAL STATEMENTS

### A. Principle

1. Financial statements as defined in F.02 and F.03 must be based on the accounting standards required by local legislation for incorporated companies – either the applicable financial reporting framework of the relevant country, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities – regardless of the legal structure of the licence applicant.
2. Financial statements must be prepared on the assumption that the licence applicant is a going concern, meaning it will continue in operation for the foreseeable future. It is assumed that the licence applicant has neither the intention nor the necessity to go into liquidation, cease trading or seek protection from creditors pursuant to laws or regulations.
3. The financial reporting framework, suitable as a basis for the preparation of financial statements, must contain certain underlying principles including:
  - a) fair presentation;
  - b) consistency of presentation;
  - c) accrual basis for accounting;
  - d) separate presentation of each material class of items;
  - e) no offsetting of assets and liabilities or income and expenses.
4. Notwithstanding that each licence applicant has to prepare audited annual financial statements under its own national accounting practice for incorporated companies, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities, these regulations include specific accounting requirements to be complied with as set out in Annex I, B to F.
5. The licence applicant must prepare supplementary information (to be submitted to the licensor) if the accounting requirements described in this annex are not met by the disclosures and accounting treatment in the audited annual financial statements. The supplementary information must include a restated balance sheet, profit and loss account and any associated notes to meet the requirements set out below. There must also be included a note (or notes) reconciling the results and financial position shown in the supplementary information document to those shown in the audited financial statements (that were prepared under the national accounting practice). The restated financial information must be assessed by the auditor by way of agreed-upon procedures.

6. The financial statements must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the reporting entity.

## B. Consolidation requirements

1. The financial information of all entities included in the reporting perimeter (as defined in F.01) must be either combined or consolidated as if they were a single company.

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

1. Licence applicants that capitalise the costs of acquiring a player's registration as an intangible asset must:
  - a) apply certain minimum accounting requirements as described in paragraph 3 of this part C;
2. If a licence applicant has an accounting policy to expense the costs of acquiring a player's registration rather than capitalise them as an intangible asset, and this is permitted under their national accounting practice, it must apply the minimum accounting requirements set out below.
3. The minimum accounting requirements for licence applicants that capitalise the costs of acquiring a player's registration as an intangible asset are as follows:
  - a) The acquisition of a player's registration must be recognised in the financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional, which means that there must be a legally binding agreement between the two clubs and between the acquiring club and the player.
  - b) Only direct costs of acquiring a player's registration can be capitalised. For accounting purposes, the carrying value of an individual player must not be re-valued upwards, even though management may believe market value is higher than carrying value. In addition, whilst it is acknowledged that a licence applicant may be able to generate some value from the use and/or transfer of locally trained players, for accounting purposes costs relating to an applicant's own youth sector must not be included in the balance sheet – as only the cost of players purchased is to be capitalised.

All forms of consideration to and/ or benefit of players (such as sign-on fees) must be treated as employee benefits and expenses and not costs of acquiring a player's registration. Finance costs arising in respect of borrowings are treated as finance costs and are not costs of acquiring a player's registration even if the borrowings were obtained to help finance the acquisition of player registrations.

- c) Amortisation must begin when the player's registration is acquired. Amortisation ceases when the asset is fully amortised or derecognised (i.e. the registration is considered as being permanently transferred to another club), whichever comes first.
- d) In respect of each individual player's registration, the depreciable amount must be allocated on a systematic basis over its useful life. This is achieved by the systematic allocation of the cost of the asset as an expense over the period of the player's contract. If the period of a player's contract with the club is extended, then the intangible asset carrying value of the player's registration plus any additional directly attributable contract negotiation costs (e.g. agent/ intermediary fees) are to be amortised over the extended period of the player's contract or over the remaining period of the original contract.
- e) All capitalised player values must be reviewed each year by management for impairment. If the recoverable amount for an individual player is lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an impairment cost. It is recommended that each licensor requires each of its licence applicants to apply consistent accounting policies in respect of player registration costs.

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

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

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

- ii. the management if the club is committed to permanently transfer the registration of a player and the transfer occurs just after the statutory closing date, then the net book value of the player's registration on the balance sheet can be impaired if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than this net book value. The accounting principle must be disclosed in the financial statements and must be applied consistently from one accounting period to another.'
- f) The minimum accounting requirements for the disposal of a player's registration are as follows:  
The profit/(loss) on the disposal of a player's registration to another club to be recognised in the profit and loss account is the difference between the disposal proceeds net of any sales costs and the residual carrying value of the player's registration in the balance sheet as at the date of the transfer.  
The disposal of a player's registration must be recognised in the licence applicant's financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional and the risks and rewards have been transferred to the new club  
Any profit in respect of a player for whom the licence applicant retains the registration must not be recognised in the profit and loss account. For the avoidance of doubt, any profit arising from the disposal of economic rights or similar of a player to any other party must be deferred, and a profit can only be recognised in the profit and loss account following the permanent transfer of a player's registration to another club.

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

1. The minimum accounting requirements for licence applicants that have transactions in respect of the temporary transfer of a player's registration (loan) are as follows:
2. Loan fees received/ paid must be reported as player transfer income/ expense.
3. Loan of a player from the lender club to the new club with no obligation/ option to buy

- a) The loan fees received/receivable by the lender club, if any, must be recognised as income over the period of the loan arrangement. The lender club will continue to recognise the original costs of acquiring the player's registration as an intangible asset on its balance sheet and to allocate systematically the cost of the asset as an amortisation expense over the period of the player's contract.
- b) The loan fees paid/payable by the new club, if any, must be recognised as an expense over the period of the loan arrangement. If the player's salary is taken over by the new club, it must be recognised as an employee benefits expense over the player's loan term.
4. Loan of a player from the lender club to the new club with an unconditional obligation to buy:
  - a) The loan must be reflected by the lender club as a permanent transfer and the player's registration rights must be derecognised from its intangible assets. The proceeds from the loan and from the future permanent transfer must be recognised from the inception of the loan agreement.
  - b) The direct costs of the loan and the future permanent transfer for the new club must be recognised by the new club in accordance with the accounting requirements for permanent acquisition of a player's registration.
5. Loan of a player from the lender club to the new club with an option to buy:
  - a) The transaction must be recorded as a loan by the lender club until the option is exercised by the new club. When the option is exercised, any remaining proceeds of the loan and proceeds of the future permanent transfer must be recognised in accordance with the accounting requirements for the permanent disposal of player's registration.
  - b) When the option is exercised by the new club, any remaining costs of the loan and the costs of the future permanent transfer must be recognised by the new club in accordance with the accounting requirements for the permanent acquisition of a player's registration.
6. Loan of a player from the lender club to the new club with a conditional obligation to buy:
  - a) If a condition is considered to be virtually certain, then the player's registration must be recognised by both clubs as a permanent transfer from the inception of the loan agreement.

- b) If the fulfilment of a condition cannot be assessed with sufficient certainty to trigger the permanent transfer from the inception of the loan, then the player's registration must be recognised first as a loan and then as a permanent transfer once the condition is met.

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

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

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

1. Season tickets and similar revenues  
Revenue in respect of season ticket sales or similar match-related sales must be recognised on a proportionate basis at the point in time when the relevant matches take place during the season.
2. Broadcasting and/or prize money revenues
  - a) Revenue in respect of broadcasting rights and/or other consideration for participation in a competition which are fixed considerations must be recognised on a proportionate basis at the point in time when the relevant matches take place during the season.

- b) Revenue in respect of broadcasting rights and/or consideration for participation in a competition which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.
3. Sponsorship and commercial revenues
    - a) Revenue in respect of sponsorship rights which are fixed considerations must be recognised on a proportionate basis over the period covered by the sponsorship rights contract.
    - b) Revenue in respect of sponsorship rights which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.
    - c) Any non-cash consideration as part of a sponsorship contract must be measured at fair value.
  4. Donations and grants
    - a) A donation is an unconditional gift of consideration that must be recognised as other operating income when received.
    - b) Grants must not be recognised in the accounts of the club until there is reasonable assurance that the club will comply with the conditions to receive the grant and the grant will be received. Then, a grant must be recognised in profit and loss on a systematic basis over the reporting periods in which the club recognises as expenses the related costs for which the grants were intended to compensate. Therefore, grants in respect of specific expenses are recognised in profit and loss in the same reporting period(s) as the relevant expenses. Similarly, grants related to depreciable assets are recognised in profit and loss over the reporting periods and in the proportions in which depreciation expenses on those assets is recognised. A grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support with no future related costs must be recognised in profit or loss in the period in which it becomes receivable.

### **PAYABLES REPORTING: ILLUSTRATIVE FORM OF AGREED-UPON PROCEDURES**

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

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

The licence applicant shall prepare a schedule showing all employees who were employed at any time during the year to 31 December preceding the season to be licensed; i.e. not just those who remain at year end. The schedule shall be submitted to the licensor. The auditor is required to perform agreed-upon procedures and the auditor must obtain this schedule and supporting evidence.

The licensing manual describes the employees which the criterion F.07 covers.

The following information must be given, as a minimum, in respect of each employee:

- i) Name of the employee;
- ii) Position of the employee;
- iii) Start date;
- iv) Termination date (if applicable); and
- v) Any overdue payable as at 31 December, together with explanatory comment.

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

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

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

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

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

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

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

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

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

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

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

Our work consisted of the following procedures:

1. Obtaining the list of employees prepared by management.
2. Obtaining and inspecting a randomly selected sample of at least 8 employee confirmation letters and comparing the information to that contained in the list of employees. (Please provide a list of the employees selected)
3. Obtaining representations from the directors of the licence applicant that either:
  - (i) the balance due as at 31 March 20YY for each employee that refers to payables in respect of contractual and legal obligations that arose before 31 December 20XX has been fully paid by 31 March 20YY; [or\*]  
Where there is an amount due as at 31 March that refers to payables in respect of contractual and legal obligations towards its employees that arose on or before the previous 31 December:
  - (ii) an agreement has been concluded which has been accepted in writing by the creditor (employee) to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); [or\*]
  - (iii) the licence applicant has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables [or\*]
  - (iv) the licence applicant has contested a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (licensor and/or Club Financial Control Panel) that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.
4. Examination of the bank statements and payroll records in support of the representations under 3(i) above. (Please provide a copy of the relevant bank statements and the relevant payroll records)
5. Examination of documents, including agreements with the relevant employee(s) and/or correspondence with the competent body, in support of the representations under 3(ii), 3(iii) [and/or\*] 3(iv) above. (Please provide a copy of all deferred payment agreements and copies of correspondence relating to any dispute)

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

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

[either\*]

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

[or\*]

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

[Detail any exceptions]

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

Our work consisted of the following procedures:

- 1) Agreeing the recorded balance of all outstanding taxes as at 31 December 20XX to the books and records of the licence applicant. (Please provide the appropriate records)
- 2) Obtaining representations from the directors of the licence applicant (please provide a copy of the representation) that either:
  - i) the balance due as at 31 March 20YY that arose before 31 December 20XX has been fully paid by 31 March 20YY; [or\*]  
Where there is an amount due as at 31 March that refers to payables in respect of contractual and legal obligations that arose on or before the previous 31 December:
  - (ii) an agreement which has been accepted in writing by the creditor (HMRC) to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); [or\*]

- (iii) the licence applicant has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or\*]
  - (iv) the licence applicant has contested a claim which has been brought or proceedings which have been opened against it by a creditor (HMRC) in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (licensor and/or Club Financial Control Panel) that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.
- 3) Examination of the bank statements, in support of the representations under 2(i) above. (Please provide copies of the relevant bank statements)
  - 4) Examination of documents, including agreements with the taxation authorities in respect of all amounts due and/or correspondence with the competent body, in of the support representations under 2(ii), 2(iii) [and/or\*] 2(iv) above. (Please provide copies of the relevant documents)

**Conclusion** [in respect of payables towards tax authorities] Based solely on the work described above, in our opinion:

[either\*]

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

[or\*]

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

[Detail any exceptions]

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

Our work consisted of the following procedures:

- 1) Obtaining a list of all transfer and loan activity into the licence applicant up to the previous 31 December.
- 2) Obtaining representations from the directors of the licence applicant (please provide a copy of the representation) that either:
  - i) the balance due as at 31 March 20YY that arose on or before 31 December 20XX has been fully paid by 31 March 20YY; [or\*]  
Where there is an amount due as at 31 March that refers to transfer and loan activities that arose before the previous 31 December:
  - (ii) an agreement which has been accepted in writing by the creditor to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); [or\*]
  - (iii) the licence applicant has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or\*]
  - (iv) the licence applicant has contested a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (licensor and/or Club Financial Control Panel) that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.
- 3) Examination of the bank statements, transfer and loan agreements in support of the representations under 2(i) above. (Please provide copies of the relevant bank statements).
- 4) Examination of documents, including invoices, agreements with the creditors and/or correspondence with the competent body, in of the support representations under 2(ii), 2(iii) [and/or\*] 2(iv) above. (Please provide copies of the relevant documents)

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

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

[either\*]

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

[or\*]

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

[Detail any exceptions]

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

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

(Signature) \_\_\_\_\_

**Auditor** \_\_\_\_\_

[Date of report] \_\_\_\_\_

\*delete as appropriate.

**CASH FLOW PROJECTION****Introduction**

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

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

**Accounting policies**

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

**Cash flow**

The cash flow statement illustrates typical disclosures – using the direct method – for a licence applicant. The cash flow statement may also be presented using the indirect method.

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

- For each period, projected cash inflow/outflow, opening balance and projected closing balance must be shown as indicated on the template.

**Assumptions**

A list of the key assumptions made by management in preparing the future financial information shall be included. The illustrative future financial information includes some examples. The list is not exhaustive and additional assumptions made by management shall be provided if they provide clarification or if their omission would make the future financial information misleading.

**[Name of licence applicant]**

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

**Representations by management**

The directors acknowledge their responsibility for the future financial information.

The future financial information included in this document has been prepared on a basis consistent with the audited annual financial statements of [licence applicant] for the year ended 30 June 2020.

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

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

The directors believe the budgeted cash flow is achievable, although achievement may be favourably or unfavourably affected by unforeseeable and uncontrollable events.

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

.....(Executive Officer)

.....(Date)

On behalf of [licence applicant]

**[Name of licence applicant]**

*illustrative only – prepared projections should include but not be limited to items detailed below*

| PROJECTED CASHFLOW STATEMENT                     | 6 months to<br>30-Jun-21 | 6 months to<br>31-Dec-21 | 6 months to<br>30-Jun-22 | TOTAL |
|--|--------------------------|--------------------------|--------------------------|-------|
| <b>INCOME</b>                                    |                          |                          |                          |       |
| Capital Projects                                 |                          |                          |                          |       |
| IFA Capital Grant Award                          |                          |                          |                          |       |
| Sport NI Capital Grant Award                     |                          |                          |                          |       |
| Other Capital Grant Award (Please specify)       |                          |                          |                          |       |
| <b>Club Bar/Social Club</b>                      |                          |                          |                          |       |
| Bar/Social Club Income                           |                          |                          |                          |       |
| <b>Commercial</b>                                |                          |                          |                          |       |
| Naming rights (Please specify)                   |                          |                          |                          |       |
| Sponsorship                                      |                          |                          |                          |       |
| Fundraising (General)                            |                          |                          |                          |       |
| Fundraising (Project specific)                   |                          |                          |                          |       |
| Donations (Directors)                            |                          |                          |                          |       |
| Donations (Supporters Club)                      |                          |                          |                          |       |
| Donations Other (Please specify)                 |                          |                          |                          |       |
| Ground/Pitch Rental (Excluding IFA Payments)     |                          |                          |                          |       |
| Catering and Hospitality Income                  |                          |                          |                          |       |
| Advertising                                      |                          |                          |                          |       |
| Functions Income                                 |                          |                          |                          |       |
| Gaming Machines Income                           |                          |                          |                          |       |
| Other Commercial Income (Please Specify)         |                          |                          |                          |       |
| <b>Irish FA</b>                                  |                          |                          |                          |       |
| IFA Premiership Prize Money                      |                          |                          |                          |       |
| IFA Irish Cup Prize Money                        |                          |                          |                          |       |
| League Cup Prize Money                           |                          |                          |                          |       |
| TV Income (Domestic Matches)                     |                          |                          |                          |       |
| Ground/Pitch Rental (IFA only)                   |                          |                          |                          |       |
| Club Licence Award                               |                          |                          |                          |       |
| Youth Solidarity Payment                         |                          |                          |                          |       |
| Players International Appearance Fees            |                          |                          |                          |       |
| IFA Rates Recovery                               |                          |                          |                          |       |
| IFA Salary Recovery                              |                          |                          |                          |       |
| UEFA Champions League/ Europa League Prize Money |                          |                          |                          |       |
| Other IFA Income (Please specify)                |                          |                          |                          |       |



## ANNEXE L

| PROJECTED CASHFLOW STATEMENT (cont.)              | 6 months to<br>30-Jun-21 | 6 months to<br>31-Dec-21 | 6 months to<br>30-Jun-22 | TOTAL |
|---|--------------------------|--------------------------|--------------------------|-------|
| <b>Match Revenue</b>                              |                          |                          |                          |       |
| Season Ticket Sales                               |                          |                          |                          |       |
| Gate Receipts                                     |                          |                          |                          |       |
| Other Football Income                             |                          |                          |                          |       |
| Transfer Income (Players)                         |                          |                          |                          |       |
| <b>Match Programme Sales</b>                      |                          |                          |                          |       |
| Club Shop Sales                                   |                          |                          |                          |       |
| <b>UEFA</b>                                       |                          |                          |                          |       |
| TV Income UEFA Matches                            |                          |                          |                          |       |
| Youth Development                                 |                          |                          |                          |       |
| Youth Development Income (Parental Contributions) |                          |                          |                          |       |
| Youth Development Income (Sponsorship)            |                          |                          |                          |       |
| <b>Youth Development Income (Other)</b>           |                          |                          |                          |       |
| Youth Development Income (Please specify)         |                          |                          |                          |       |
| Fundraising                                       |                          |                          |                          |       |
| <b>Other Income</b>                               |                          |                          |                          |       |
| Interest Income                                   |                          |                          |                          |       |
| Non Capital Grants (Please specify)               |                          |                          |                          |       |
| Sale of Fixed Assets                              |                          |                          |                          |       |
| Telecommunications Rental Income                  |                          |                          |                          |       |
| Player Loan Income                                |                          |                          |                          |       |
| Directors Loan                                    |                          |                          |                          |       |
| New Share Capital                                 |                          |                          |                          |       |
| Income from Parent or Subsidiary Companies        |                          |                          |                          |       |
| Car Parking Income                                |                          |                          |                          |       |
| <b>Other Income (Please specify)</b>              |                          |                          |                          |       |
| <b>Other Income (Please specify)</b>              |                          |                          |                          |       |
| <b>Other Income (Please specify)</b>              |                          |                          |                          |       |
| <b>Total</b>                                      |                          |                          |                          |       |

## ANNEXE L



| PROJECTED CASHFLOW STATEMENT (cont.)          | 6 months to<br>30-Jun-21 | 6 months to<br>31-Dec-21 | 6 months to<br>30-Jun-22 | TOTAL |
|---|--------------------------|--------------------------|--------------------------|-------|
| <b>EXPENDITURE</b>                            |                          |                          |                          |       |
| Capital Projects                              |                          |                          |                          |       |
| IFA Capital Project Costs                     |                          |                          |                          |       |
| SNI Capital Project Costs                     |                          |                          |                          |       |
| Other Capital Project Costs (Please specify)  |                          |                          |                          |       |
| <b>Club Bar/Social Club</b>                   |                          |                          |                          |       |
| Bar/Social Salaries and Wages                 |                          |                          |                          |       |
| <b>Bar Expenditure (Stock, Glassware etc)</b> |                          |                          |                          |       |
| Commercial                                    |                          |                          |                          |       |
| Advertising Costs                             |                          |                          |                          |       |
| Fundraising Costs                             |                          |                          |                          |       |
| Catering and Hospitality Costs                |                          |                          |                          |       |
| Function/Entertainment Costs                  |                          |                          |                          |       |
| Gaming Machine Costs                          |                          |                          |                          |       |
| Ground/Facility Costs                         |                          |                          |                          |       |
| Rates   |                          |                          |                          |       |
| Heat and Light                                |                          |                          |                          |       |
| Telephone, Fax and Internet                   |                          |                          |                          |       |
| Repairs and Maintenance                       |                          |                          |                          |       |
| Groundsman Salary/Wages                       |                          |                          |                          |       |
| Cleaning                                      |                          |                          |                          |       |
| <b>Equipment</b>                              |                          |                          |                          |       |
| Pitch Certification Costs                     |                          |                          |                          |       |
| <b>Irish FA</b>                               |                          |                          |                          |       |
| IFA Affiliation Fees                          |                          |                          |                          |       |
| IFA Fines                                     |                          |                          |                          |       |
| Other IFA Costs                               |                          |                          |                          |       |
| <b>Match Costs</b>                            |                          |                          |                          |       |
| Domestic Football Travel Costs                |                          |                          |                          |       |
| Medical/Ambulance Coverage                    |                          |                          |                          |       |
| Stewarding/Security Costs                     |                          |                          |                          |       |

| PROJECTED CASHFLOW STATEMENT (cont.)                 | 6 months to<br>30-Jun-21 | 6 months to<br>31-Dec-21 | 6 months to<br>30-Jun-22 | TOTAL |
|--|--------------------------|--------------------------|--------------------------|-------|
| <b>Other Football Costs</b>                          |                          |                          |                          |       |
| Transfer Expenditure (Players)                       |                          |                          |                          |       |
| Match Programme Costs                                |                          |                          |                          |       |
| Club Shop Costs                                      |                          |                          |                          |       |
| Players and Staff Kit/Training Equipment             |                          |                          |                          |       |
| Players International Appearance Fees                |                          |                          |                          |       |
| Laundry  |                          |                          |                          |       |
| Physio/Medical Costs                                 |                          |                          |                          |       |
| Player Salary/Wages                                  |                          |                          |                          |       |
| Player Expenses                                      |                          |                          |                          |       |
| Management and Coaching Salaries                     |                          |                          |                          |       |
| Management and Coaching Expenses                     |                          |                          |                          |       |
| Training/Facility Hire Costs (1st Team/Reserve Team) |                          |                          |                          |       |
| Coach Education Costs                                |                          |                          |                          |       |
| <b>UEFA</b>  |                          |                          |                          |       |
| Expenditure to compete in UEFA Competitions          |                          |                          |                          |       |
| Youth Development                                    |                          |                          |                          |       |
| Cost of Running Youth Team                           |                          |                          |                          |       |
| Cost of Running Other Underage Development Teams     |                          |                          |                          |       |
| <b>Other Costs</b>                                   |                          |                          |                          |       |
| Printing Postage and Stationery                      |                          |                          |                          |       |
| Ticket Refunds                                       |                          |                          |                          |       |
| Bank and Interest Charges                            |                          |                          |                          |       |
| Administrative Salary/Wages                          |                          |                          |                          |       |

| PROJECTED CASHFLOW STATEMENT (cont.)             | 6 months to<br>30-Jun-21 | 6 months to<br>31-Dec-21 | 6 months to<br>30-Jun-22 | TOTAL |
|--|--------------------------|--------------------------|--------------------------|-------|
| Administrative Expenses                          |                          |                          |                          |       |
| Player Agent Fees                                |                          |                          |                          |       |
| Legal Fees                                       |                          |                          |                          |       |
| Other Professional Fees (Please specify)         |                          |                          |                          |       |
| HMRC Arrears                                     |                          |                          |                          |       |
| Directors Loans                                  |                          |                          |                          |       |
| Audit and Accountancy Fees                       |                          |                          |                          |       |
| Brewery Loan Repayment                           |                          |                          |                          |       |
| Bank Loan Repayments                             |                          |                          |                          |       |
| Other Finance Costs (Please specify)             |                          |                          |                          |       |
| Other Loan Payments (Please specify)             |                          |                          |                          |       |
| Rental Costs                                     |                          |                          |                          |       |
| Charitable Donations                             |                          |                          |                          |       |
| Payments to Parent or Subsidiary Companies       |                          |                          |                          |       |
| <b>Other Expenditure (Please specify)</b>        |                          |                          |                          |       |
| Other Expenditure (Please specify)               |                          |                          |                          |       |
| <b>Other Expenditure (Please specify)</b>        |                          |                          |                          |       |
| Total  |                          |                          |                          |       |
| Youth Development                                |                          |                          |                          |       |
| Cost of Running Youth Team                       |                          |                          |                          |       |
| Cost of Running Other Underage Development Teams |                          |                          |                          |       |
| <b>Total</b>                                     |                          |                          |                          |       |
| <b>Projected cash inflow/outflow</b>             |                          |                          |                          |       |
| <b>Opening Bank / Cash Balance</b>               |                          |                          |                          |       |
| <b>Projected bank/cash balance</b>               |                          |                          |                          |       |

## 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.





Club Licensing and Facilities Unit  
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National Football Stadium at Windsor Park  
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