

IRISH FOOTBALL ASSOCIATION



Club Licensing Manual for Participation in the UEFA Club Competitions

Based on the UEFA Club Licensing and
Financial Sustainability Regulations,
Edition 2022

For Award of the UEFA Club Licence for Season 2023/2024

Version 1.15

TIMETABLE AND DEADLINES FOR CORE PROCESS**BY****28 October 2022**

Licensing documents prepared and issued to the concerned licence applicants.

7 November 2022

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

February - March 2023

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

31 March 2023

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

31 March 2023

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

1 April – 15 April 2023

Expert Review Period for documents related to the Financial criteria.

20 April 2023

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

26 April 2023

Licensing Committee Decision.

27 April 2023

Notification of licensing decisions to applicants.

10 May 2023

Licensing Appeals Committee meeting (if required).

31 May 2023

Notification of decisions to IFA Board and UEFA.

Table of Contents

<i>Chapter</i>	<i>Page</i>
1. Introduction	4
2. Procedure	6
3. Licensor	7
4. Licence Applicant and UEFA Club Licence	12
5. Core Process	15
6. Sporting Criteria	22
7. Football Social Responsibility Criteria	27
8. Infrastructure Criteria	30
9. Personnel and Administration Criteria	32
10. Legal Criteria	42
11. Financial Criteria	49
12. Exceptional and Transitional Provisions in respect of the Club Licensing Requirements	73
13. Final Provisions	76
Annexe A: Development Programme Policy	77
Annexe G: Determination of the Auditor and Auditors Assessment Procedures	82
Annexe H: Minimum Disclosure Requirements	84
Annexe I: Preparation of Financial Statements	92
Annexe K: Payables Reporting – Illustrative Form of Agreed-Upon Procedures	99
Annexe M: Future Financial Information	104
Annexe N: Definition of Terms	106

1. INTRODUCTION

This Manual incorporates the Domestic licensing requirements with the UEFA minimum licensing requirements. This Manual was issued by the Licensing Committee in accordance with Article 12 (2) of the IFA Articles of Association. Any issued UEFA Club Licence is based on this Manual and applies for participation in the UEFA club competitions during licence season 2023/24.

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

This Manual is divided into two main sections.

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

The second section categorises in six chapters the *club licensing criteria* that have to be fulfilled. They are as follows: sporting criteria, football social responsibility criteria, infrastructure criteria, personnel and administrative criteria, legal criteria and financial criteria. Each criterion is graded according to its level of importance ("A", "B" or "C").

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

1.1 SCOPE OF APPLICATION

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

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

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

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

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

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

This Manual aims:

- a) to further promote and continuously improve the standard of all aspects of football in Northern Ireland and to give continued priority to the training and welfare of young players in every club;
- b) to promote participation in football and contribute to the development of women's football;
- c) to implement the UEFA 10 Point Plan and club Anti-Racism/ Anti-Sectarianism Policies as an integral part of football development in Northern Ireland;
- d) to adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities;
- e) to ensure that clubs have an adequate level of management and organisation;
- f) to improve the economic and financial sustainability of the clubs, increasing their transparency and credibility;
- g) to place the necessary importance on the protection of creditors;
- h) to promote better cost control;
- i) to protect the integrity and smooth running of the UEFA club competitions for one season;
- j) to safeguard each club's identity, history and legacy;
- k) to encourage cooperation between licensors and clubs and enable the development of benchmarking for clubs in financial, sporting, legal, football social responsibility, personnel, administrative and infrastructure-related criteria throughout Northern Ireland;
- l) to embrace social responsibility in football;
- m) to promote a healthy relationship between clubs and supporters and increase accessibility in 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 according to criteria importance.

2.1.1.2 The different grades have been defined as follows:

- a) **"A"- criteria – "ESSENTIAL"**: If the licence applicant does not fulfil any A-criteria, then it cannot be granted the UEFA 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 the UEFA Club Licence.
- c) **"C"- criteria – "BEST PRACTICE"**: C-criteria are best practice recommendations. Non-fulfilment of a C-criterion does not lead to any sanction or to the refusal of the UEFA Club Licence.

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

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

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

2.1.2 APPLICATION OF THE UEFA CLUB LICENSING SCHEME

2.1.2.1 Subject to 4.6 below, the IFA club licensing system for participation in the UEFA club competitions is implemented only for the top division clubs in Northern Ireland that play in the Northern Ireland Football League (NIFL) Premiership, and which can qualify for the UEFA club competitions on sporting merit.

2.1.2.2 The IFA club licensing system for participation in the UEFA club competitions applies only for those clubs who wish to participate in the UEFA club competitions.

2.2 COMPLIANCE AUDITS BY UEFA

2.2.1 PRINCIPLE

2.2.1.1 UEFA and/ or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the Irish Football Association and, in the presence of the latter, of the licence applicant/ licensee.

2.2.1.2 Compliance audits aim at ensuring that the Irish Football Association as well as the licence applicant/ licensee have fulfilled their obligations as defined in these regulations and that the UEFA Club Licence was correctly awarded at the time of the final decision of the Irish Football Association.

Non-observance of the minimum mandatory requirements may result in sanctions defined by the competent UEFA body according to the nature and the gravity of the violation.

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

3. LICENSOR

3.1 INTRODUCTION

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

3.2 LICENSOR DEFINITION

3.2.1 WHO IS THE LICENSOR?

- 3.2.1.1 The Irish Football Association (IFA) is the licensor.
- 3.2.1.2 The IFA governs its club licensing system, appoints the appropriate licensing bodies and controls the necessary processes and requirements.
- 3.2.1.3 The IFA guarantees the licence applicants full confidentiality with regard to all non-public information given by the licence applicant during the licensing process. Within the Irish Football Association, the Licensing Administration and the decision-making bodies are permitted to communicate and disclose information submitted by a licence applicant to all relevant statutory bodies, panels or commissions of the IFA/ NIFL. A confidentiality agreement shall be concluded between the IFA and the licence applicant.
- 3.2.1.4 Anyone involved in the licensing process or appointed by the IFA must sign a confidentiality clause and an independence declaration before assuming his tasks.
- 3.2.1.5 The IFA must be certified against the UEFA Club Licensing Quality Standard on an annual basis by an independent body appointed by UEFA.

3.2.2 DECISION-MAKING BODIES (LICENSING BODIES)

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

3.2.3 LICENSING ADMINISTRATION

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

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

3.2.4 LICENSING COMMITTEE (LC)

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

3.2.5 LICENSING APPEALS COMMITTEE (LAC)

- 3.2.5.1 The LAC will only review decisions made by the Licensing Committee and will not rehear the case or review fresh evidence.
- 3.2.5.2 The LAC decides on appeals submitted in writing against LC decisions to grant, refuse or withdraw the UEFA Club Licence.
- 3.2.5.3 For the avoidance of doubt, the decision of the Licensing Appeals Committee is final; no further appeal may be lodged under IFA Articles of Association.

Appeals may only be lodged by:

- a) a licence applicant, who received the refusal from the LC;
 - b) a licensee whose UEFA Club Licence has been withdrawn by the LC; or
 - c) the Licensing Manager, acting on behalf of the licensor.
- 3.2.5.4 The LAC makes its decision based on the decision of the LC and all the admissible evidence provided by the appellant with its written request for appeal and by the set deadline. The decision must be put in writing and include the reasoning in the case of a licence refusal.
 - 3.2.5.5 The Board of the Irish Football Association decides on the composition of the LAC, which is made up of six 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 chair has both a deliberate vote and the casting vote in the case of the LAC being unable to reach a majority decision.
- 3.2.5.7 Members of the LAC must not belong simultaneously to the executive body of the IFA or NIFL or be part of the personnel of an affiliated club.

3.2.6 REQUIREMENTS OF MEMBERS OF THE DECISION-MAKING BODIES

- 3.2.6.1 The decision-making bodies must have at least one qualified solicitor/barrister holding a qualification recognized by The Law Society of Northern Ireland (or equivalent) and one qualified financial expert holding a qualification recognised by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA.
- 3.2.6.2 Members of the decision-making bodies must not act simultaneously as Licensing Manager or member of licensing administration, must not belong simultaneously to a statutory judicial body of the IFA, must not belong simultaneously to the executive body of the IFA or NIFL, must not belong simultaneously to the personnel of an affiliated club and must act impartially in the discharge of their duties.
- 3.2.6.3 Members are appointed for two years and may be re-appointed for additional periods of two years, by the IFA Board.
- 3.2.6.4 All members of the decision-making bodies must comply with confidentiality and independence rules regarding information received during the licensing procedure. The IFA shall set up the necessary confidentiality clauses and independence declarations in this respect.
- 3.2.6.5 In addition to the requirements set out above, the IFA may establish further conditions to be satisfied by members of the decision-making bodies (academic, professional training, experience, etc.) to ensure that they perform their functions to high professional standards. These additional conditions shall be communicated to the licence applicants by the IFA in advance.
- 3.2.6.6 Members of both decision-making bodies shall not be connected with or be representatives of licence applicants.

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

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

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

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

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

3.2.7. PROCEDURE OF DECISION MAKING

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

a) Deadlines

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

b) Equal Treatment

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

c) Representation

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

d) Right to be Heard

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

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

e) Time Limit to Appeal and time limit for requests

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

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

f) Form of Appeal

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

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

g) Submission of Appeal

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

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

h) Cost of Appeal

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

i) Effects of an Appeal

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

j) Evidence

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

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

k) Burden of Proof

The appellant shall have the burden of proof.

l) Hearings/ Deliberations

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

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

m) Decision

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

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

n) Conflict

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

4. LICENCE APPLICANT AND UEFA CLUB LICENCE

4.1 INTRODUCTION

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

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

4.2 CIRCLE OF LICENCE APPLICANTS

4.2.1 AUTHORITY TO DEFINE LICENCE APPLICANTS

- 4.2.1.1 The IFA defines the licence applicants according to its Articles of Association, rules and regulations and the following provisions in accordance with UK law. Furthermore, the FIFA and UEFA Statutes as well as relevant regulations must also be taken into account.

4.2.2 STATUS OF FOOTBALL CLUBS

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

4.2.3. LEGAL FORM OF FOOTBALL CLUBS

- 4.2.3.1 The legal form of a football club is not relevant to the issuance of the UEFA Club Licence.

4.3 DEFINITION OF LICENCE APPLICANT AND THREE-YEAR RULE

4.3.1 PRINCIPLE

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

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

By the start of the licence season, the membership must have lasted for at least three consecutive seasons. Furthermore, the licence applicant must have participated in the official competitions for at least three consecutive seasons (hereinafter: three-year rule).

Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee must be notified to the IFA and UEFA before the start of the licensing process.

Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee that took place within the three seasons preceding the start of the licence season to the detriment of the integrity of a competition; or to facilitate the licence applicant's qualifications for a competition on sporting merit; or to facilitate the licence applicants' receipt of the UEFA Club Licence is deemed as an interruption of membership within the meaning of this provision¹.

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

- 4.3.1.2 Only a registered member in line with 4.2 and 4.3.1.1 above can apply for/ receive the UEFA Club Licence. Individuals may not apply for/ receive the UEFA Club Licence.
- 4.3.1.3 The licence applicant is fully responsible for the participation of its first squad in domestic and international football club competitions as well as for the fulfilment of the club licensing criteria. The licence applicant is, in particular, responsible for ensuring the following:
- that the IFA is provided with all necessary information and documents relevant to proving that the licensing obligations are fulfilled, as these obligations relate to the sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial criteria set out under Chapters 6, 7, 8, 9, 10 and 11 respectively;
 - that the IFA is provided with any other document relevant for decision-making. This includes information on the *reporting entity/ entities* in respect of which sporting, football social responsibility, 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;
 - that any event that occurs after the submission of the licensing documents to the IFA and represents a significant change to the information previously submitted is promptly notified to the licensor in writing (including a change of the licence applicant's legal form, legal group structure including ownership or identity). This constitutes an A-criterion. Compliance with this criterion shall be assessed by the IFA on an ongoing basis.

4.4 UEFA CLUB LICENCE

4.4.1 PRINCIPLE

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

4.5 ADMISSION TO UEFA CLUB COMPETITIONS

4.5.1 PRINCIPLE

- 4.5.1.1 The licensee must further fulfil all the requirements according to the relevant UEFA club competition regulations to be admitted to the relevant UEFA club competition.
- 4.5.1.2 The admission process falls under the sole jurisdiction of UEFA and its competent bodies.
- 4.5.1.3 The competent bodies of UEFA make the final decision regarding the admission of a licensee to participate in any UEFA club competition.
- 4.5.1.4 As per Article 79 of the UEFA Club Licensing and Financial Sustainability Regulations, all licensees that have qualified for a UEFA club competition must comply with the monitoring requirements, i.e. with the solvency requirements (Articles 80 to 83), stability requirements (Articles 84 to 91), cost control requirements (Articles 92 to 94) and with the other monitoring requirements (Articles 95 to 96).

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

- a club that qualifies for a UEFA club competition on sporting merit and is granted special permission as defined in 4.6 below;
 - a licensee that demonstrates it has relevant income and relevant expenses below EUR 5 million in respect of each of the two reporting periods ending in the two years before commencement of the UEFA club competitions. Such an exemption decision is taken by the UEFA Club Financial Control Body and is final.
- 4.5.1.5 Such decisions are subject to all the statutes-based jurisdiction of UEFA, including the Court of Arbitration for Sport (CAS) in Lausanne (Switzerland).

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

- 4.6.1 If a club qualifies for a UEFA club competition on sporting merit but has not undergone any licensing process at all or has undergone a licensing process which is lesser/not equivalent to the one applicable to the UEFA Club Licence for top division clubs to enter the UEFA club competitions, because it belongs to a division other than the top division, the IFA may – on behalf of such a club – request an extraordinary application of the UEFA club licensing system in accordance with 4.6.2 to 4.6.9 below.

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

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

- a) a written request to apply for special permission to enter the corresponding UEFA club competition;
 - b) a recommendation by the IFA based on its assessment (including the dates and names of the persons having assessed the club(s));
 - c) all documentary evidence provided by the club(s) and the IFA as requested by the UEFA Administration;
 - d) all other documents requested by the UEFA Administration during the extraordinary procedure.
- 4.6.7 The UEFA Administration bases its decision on the documentation received and grants special permission to enter the UEFA club competitions if all the set criteria are fulfilled and if the club(s) ultimately qualifies on sporting merit. The decision will be communicated to the IFA, which has to forward it to the club(s) concerned.
- 4.6.8 If such a club is eliminated on sporting merit during this extraordinary procedure, the IFA has to notify the UEFA Administration immediately, and this procedure is immediately terminated, without further decision. Such a terminated procedure cannot be restarted at a later stage.
- 4.6.9 Appeals can be lodged against decisions made by the UEFA Administration in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the UEFA Statutes.

5. CORE PROCESS

5.1 INTRODUCTION

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

5.1.1 PRINCIPLE

- 5.1.1.1 In this Manual, the IFA defines the core process for the verification of the club licensing criteria (sporting criteria, football social responsibility criteria, infrastructure criteria, personnel and administrative criteria, legal criteria and financial criteria) and thus manage the issuing of licences.

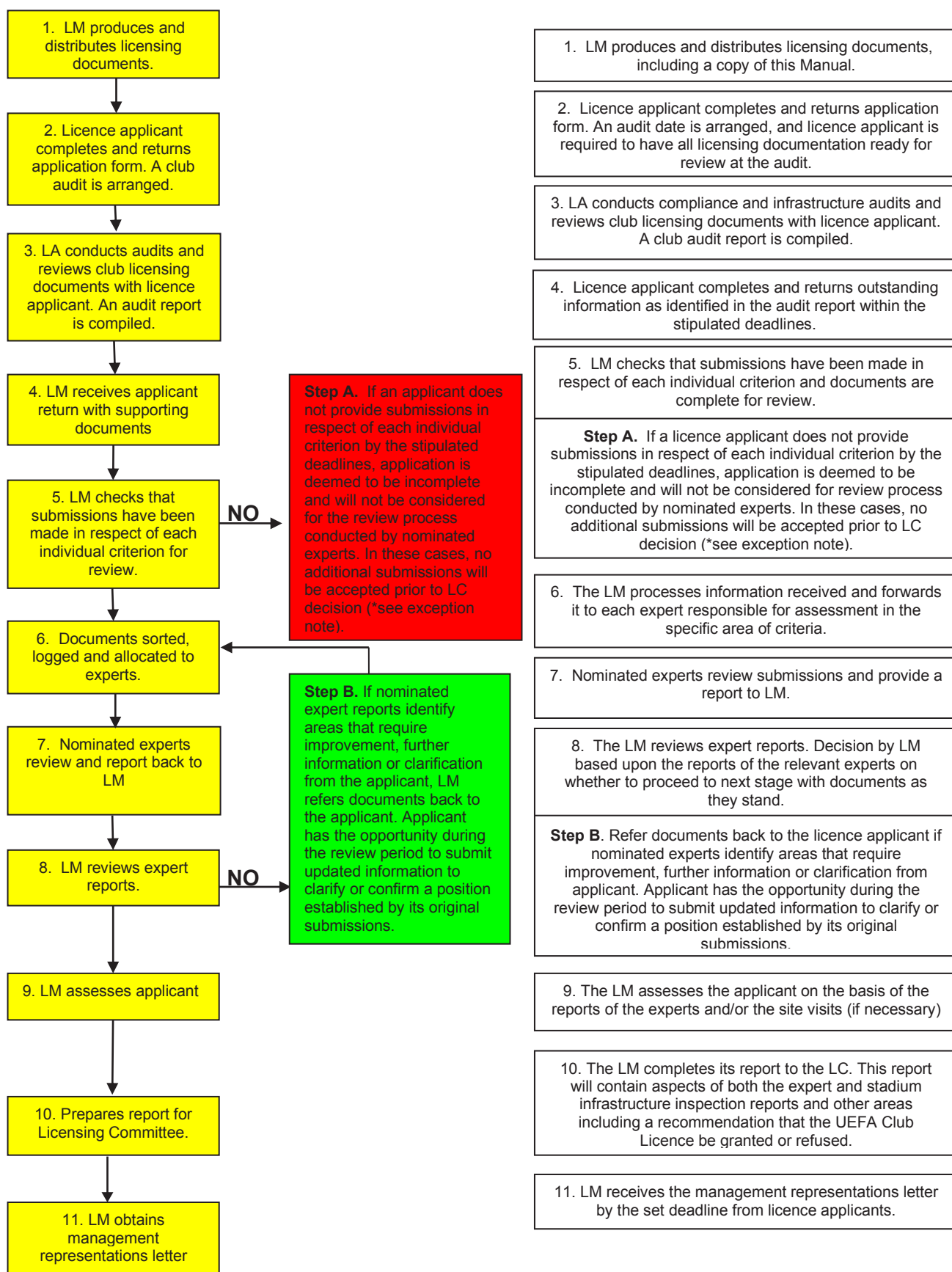
The core process starts on 28 October 2022 with the distribution by the Licensing Manager of the licensing documents to the concerned licence applicants and ends on 31 May 2023 with the submission of the list of licensing decisions to UEFA by the licensor.

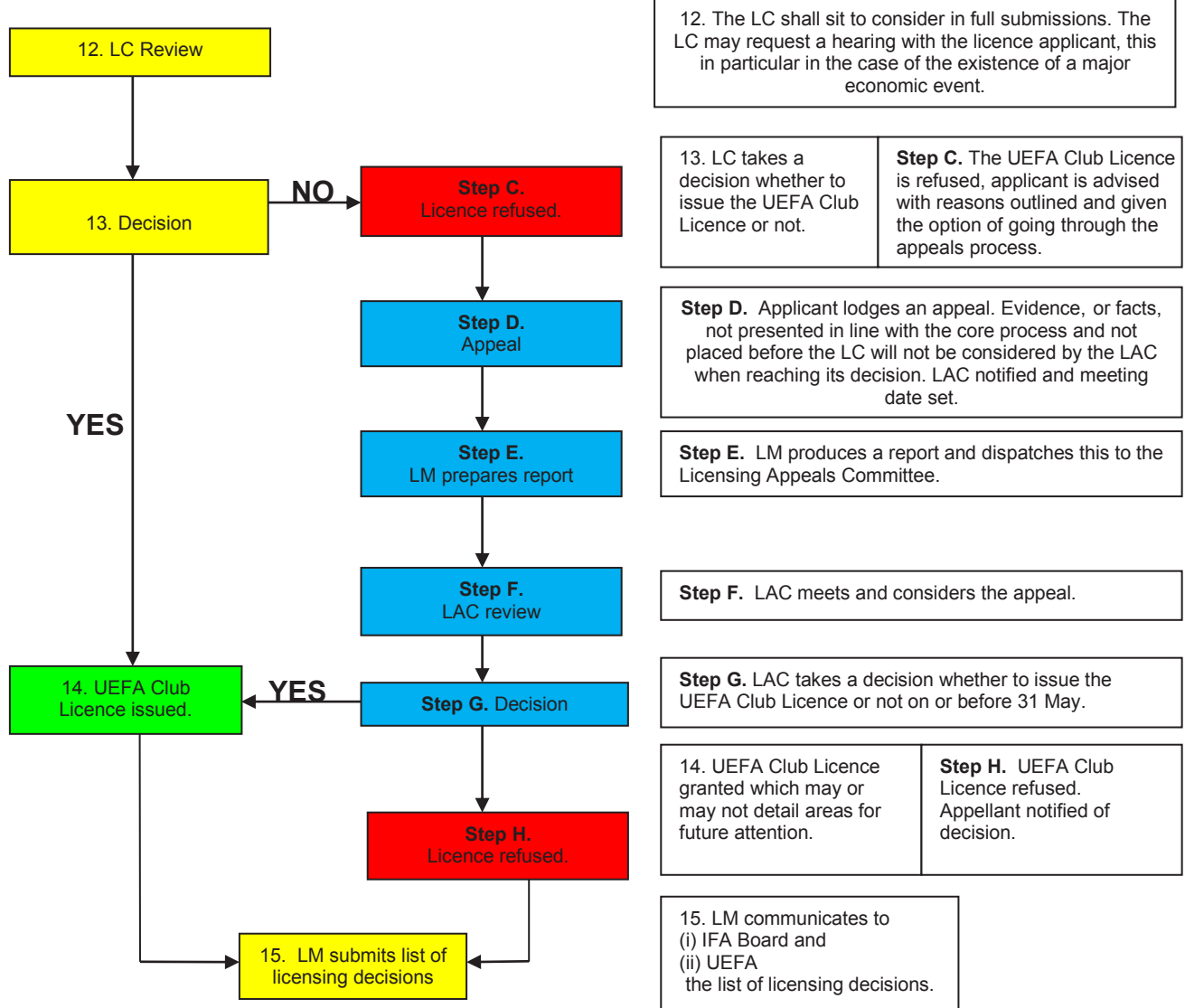
- 5.1.1.2 The core process is described below and is aimed at:

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

- 5.1.1.3 The IFA must submit to UEFA the list of licensing decisions by 31 May 2023.

CORE PROCESS





1. The Licensing Manager (LM) produces and distributes the licensing documents.
2. Licence applicant completes and returns application form. An audit date is arranged between the Licensing Administration and the licensing applicant. Licence applicant is required to have all licensing documentation relating to Sporting, Football Social Responsibility, 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 2023.
3. Licensing Audit

Licensing Administration agrees an audit date with the licence applicant and visits the club ground to conduct audit. The audit will be carried out as follows:
 - A USB flash drive with uploaded documentation must be presented at the audit and will be retained by the Licensing Administration for transfer of data. Where original documents are provided, copies will be taken, and originals returned to the licence applicant.
 - All licensing templates and supporting documentation required under sporting, football social responsibility, infrastructure, personnel & administrative and legal criteria (with the exception of financial criteria – submission deadline of 31 March) will be reviewed by the Licensing Administration.
 - An infrastructure inspection of the ground will be carried out in accordance with the infrastructure criteria detailed in UEFA Stadium Infrastructure Regulations Edition 2018.
 - Non-conformities will be identified in an audit report by the Licensing Administration in terms of outstanding templates/ supporting documents. The Licensing Administration provides guidance on tackling the non-conformities and agrees activity to remedy these.
4. Following the issuance of the audit report, the licence applicant is given 14 days to address non-conformities within the report. All required documentation must be returned to the Licensing Administration within the stipulated deadlines as stated within the audit report. Special dispensation on the 14-day return date may be granted to address physical infrastructure non-conformities.
5. The Licensing Manager checks that the documents returned by the licence applicant are complete for review and that they are returned within the stipulated deadlines.

Decision
Two alternatives: step (A) or step 6

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

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

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

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

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

Decision
Two alternatives: step (B) or step 9

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

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

Two alternatives: step C or step 14.

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

Two alternatives: step H or step 14.

H. After careful review of the licence applicant's documents and of the report of the Licensing Manager, the LAC refuses to grant the UEFA Club Licence.

14. After careful review of the licence applicant's documents and of the report of the Licensing Manager, the decision-making body issues the UEFA Club Licence. The issuance of the UEFA Club Licence is subject to the condition that the licence applicant fulfils all 'A'- criteria defined in this Manual. The issued UEFA Club Licence may or may not detail areas for future attention of the licence applicant.
15. The Licensing Manager receives the reports of the decision-making bodies. On the basis of the decisions made by the decision-making bodies, he prepares the list of licensing decisions. The list of licensing decisions is sent to UEFA by 31 May 2023 at the latest.

TIMETABLE AND DEADLINES FOR CORE PROCESS

BY

28 October 2022

Licensing documents prepared and issued to the concerned licence applicants.

7 November 2022

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

February - March 2023

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

31 March 2023

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

31 March 2023

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

1 April – 15 April 2023

Expert Review Period for documents related to the Financial criteria.

20 April 2023

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

26 April 2023

Licensing Committee Decision.

27 April 2023

Notification of licensing decisions to applicants.

10 May 2023

Licensing Appeals Committee meeting (if required).

31 May 2023

Notification of decisions to IFA Board and UEFA.

6. SPORTING CRITERIA

6.1 INTRODUCTION

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

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

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

This Manual stresses the importance of youth education and requires therefore higher quality standards for licence applicants applying for a UEFA licence. This is in line with the objective of promoting the training of new local talent in order to safeguard the future of football.

NOTE: In addition to satisfying the sporting criteria defined in this Manual, licence applicants MUST also, as a minimum, meet all additional mandatory requirements as defined in the IFA Premiership Club Licensing Manual.

6.2 OBJECTIVES

The objectives of the sporting criteria are that:

- licence applicants invest in quality-driven development programmes;
- licence applicants support football education and encourage non-football education of their development players;
- licence applicants foster medical care of their development players;
- licence applicants embrace the core values of good relations within their structures and adhere to principles that encourage and welcome diversity and equality;
- licence applicants apply fair play on and off the pitch (including a common understanding of refereeing matters among all those involved in a match such as referees, players, coaches and officials).

6.3 BENEFITS FOR LICENCE APPLICANTS

The purposes of the sporting criteria are to produce football talents for the licence applicant's first squad, develop and promote women's and community football whilst also fostering good relations among footballers and supporters alike. Players that are developed in-house normally fit more easily into the first team squad since they have partly trained with it and know its tactics; they lack only experience. Several top clubs in Europe already boast young talent who play regularly for their first team. These players, if trained by the licence applicant itself, are also crucial in the identification process between fans and their team.

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

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

6.4 CRITERIA

6.4.1 "A" CRITERIA

No.	Grade	Description
S.01	A	<p>DEVELOPMENT TEAMS</p> <p>The licence applicant must have the following development teams within its legal entity, another legal entity included in the reporting perimeter or a club affiliated to its legal entity:</p> <p>a) at least <u>three</u> development teams within the age range of 10 to 21;</p> <p>b) at least <u>one</u> development team below the age of 10 or organised football activities for those below the age of 10;</p> <p>The development teams in the above age ranges a) and b) must participate in official leagues / competitions which are recognised by the IFA and which are played over the course of a season at national, regional or local level.</p> <p>All development players affiliated with the licence applicant must be registered with the IFA in line with the <i>FIFA Regulations on the Status and Transfer of Players</i> (including names, date of birth and team).</p> <p>Development teams in children's football (criteria b) above) are not obliged to take part in official competitions. For these teams' suitable events should be organised (mini-tournaments, youth gatherings on local level, etc.) in order to provide fun and give them the opportunity to gain experience playing with other children teams. No mandatory registration of these players with the IFA is required.</p>
S.02	A	<p>APPROVED WRITTEN YOUTH DEVELOPMENT PROGRAMME</p> <p>The licence applicant must have a written youth development programme approved by the IFA. The licensor must regularly verify the implementation of the approved youth development programme and evaluate its quality.</p> <p>This education programme must include as a minimum the following (REFER TO ANNEXE A):</p> <p>a) Youth Development objectives and philosophy;</p> <p>b) Youth Sector organisation (organisational chart, bodies involved, relation to licence applicant, development teams, etc.);</p> <p>c) Personnel (technical, medical, administrative, etc.) and required minimum qualifications;</p> <p>d) Infrastructure (training and match facilities, availability, etc);</p> <p>e) Financial resources (budget, contribution from licence applicant, players or local community, etc.);</p> <p>f) Football education for various age groups (playing skills, technical, tactical and physical);</p> <p>g) Education initiatives (Laws of the Game; anti-doping; integrity; anti-racism)</p> <p>h) Medical support for the development players (incl. maintaining medical records);</p> <p>i) Review and feedback process to evaluate the results and achievements against the objectives;</p> <p>j) Duration of the programme (at least 3 years but maximum 7 years).</p>

No.	Grade	Description
		<p>The development programme must further show the commitment and support of the licence applicant for mandatory and complementary school education of its development players through the introduction of the following mandatory provisions:</p> <p>a) the licence applicant ensures that every development player involved in its youth development programme can follow mandatory school education according to national law;</p> <p>b) the licence applicant ensures that every development player involved in its youth development programme is not prevented from continuing his non-football education (complementary school education or profession).</p>
S.03	A	<p>MEDICAL CARE OF PLAYERS</p> <p>The licence applicant must establish and apply a policy to ensure that:</p> <p>a) all players eligible to play for its first squad undergo a yearly medical examination in accordance with the relevant provisions of the UEFA Medical Regulations.</p> <p>b) all youth players above the age of 12 undergo a yearly medical examination in accordance with the relevant provisions defined by its licensor in line with its domestic legislation.</p>
S.04	A	<p>REGISTRATION OF PLAYERS</p> <p>All the licence applicant's players, including youth players above the age of 10, must be registered with the IFA and/ or NIFL in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.</p>
S.05	A	<p>WRITTEN CONTRACT WITH PROFESSIONAL PLAYERS</p> <p>Each licence applicants' professional players must have a written contract with the licence applicant in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.</p> <p>The licence applicant must ensure that its professional players' contracts are in line with the relevant provisions of the Agreement regarding the minimum requirements for standard players contracts in the professional football sector in the European Union and the rest of the UEFA territory.</p>

6.4.2. "B" CRITERIA

No.	Grade	Description
S.06	B	<p>REFEREEING MATTERS AND LAWS OF THE GAME</p> <p>The licence applicant must ensure that all members of its first squad (players, coaches and other technical staff) have attended a session or an event on refereeing organised or in collaboration with the IFA during the 12 months prior to the licence season. The criterion is fulfilled if those persons have attended the session or event.</p>
S.07	B	<p>LOAN OF PROFESSIONAL PLAYERS</p> <p>The licence applicant must respect the provisions of the FIFA Regulations on the Status and Transfer of Players with regard to loans of professional players.</p>

6.4.3. "C" CRITERIA

No.	Grade	Description
S.08	C	WOMEN'S FOOTBALL
		Licence applicants must demonstrate a commitment to developing and promoting women's football and must show the following: a) Affiliation with an adult women's team participating in a recognised IFA/ NIFL/ NIWFA programme and/or competition; b) Affiliation with a girl's youth team participating in a recognised IFA/ NIFL/ NIWFA programme and/or competition.

7. FOOTBALL SOCIAL RESPONSIBILITY CRITERIA

7.1 INTRODUCTION

With the responsibility pillar of the UEFA Strategy 2019–24, built around human rights and the environment, it is important to further enhance the implementation of various Football Social Responsibility (FSR) policies. The new football social responsibility chapter and its dedicated criteria are in line with the UEFA Football Sustainability Strategy 2030 and represent important club licensing support in the areas of equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities, and environmental protection. In order to support the accomplishment of different policies, a new requirement has been introduced requiring licence applicants to have a football social responsibility officer, with responsibility for the implementation and application of FSR policies and measures.

7.2 OBJECTIVES

The objectives of the following football social responsibility criteria are that:

- licence applicants ensure European football takes responsibility for helping to achieve the United Nations Sustainable Development Goals;
- licence applicants guarantee the safety of everyone involved in football, safeguarding youth players and children;
- licence applicants foster economically viable and sustainable programmes that conserve the game for future generations;
- licence applicants maintain respect as our overarching value, encouraging inclusive practices and activities.

7.3 BENEFITS FOR LICENCE APPLICANTS

The purpose of the new football social responsibility criteria is to ensure that licence applicants adopt and implement UEFA's Football Sustainability Strategy 2030 which aims at improving football social responsibility for all clubs around Europe. As all licence applicants are now required to have a football social responsibility officer, their main objective will be to assist in applying relevant UEFA sustainability guidelines and the criteria set out below. All UEFA policies must be implemented without any discrimination or sectarianism making sure that equality and inclusion are an important part of licence applicant's interactions and procedures. This theme of inclusion in football should be extended that the licence applicant organises activities for everyone, irrespective of disability or disabling factors.

Promoting the protection of children and youth welfare within football is a key objective to ensure that football is accessible and a safe place for all participants. Youth and children's football is an important part of football throughout local society and the rest of Europe and safeguarding those partaking in youth football activities is essential. Licence applicants must also raise awareness of environmental protection, supporting the transition to a circular economy. This approach allows clubs to focus on adopting their everyday practices to become more environmentally sustainable and assist their local communities in reducing any waste and harmful emissions that may damage the environment.

7.4 CRITERIA

7.4.1. "B" CRITERIA

No.	Grade	Description
FSR.01	B	<p>FOOTBALL SOCIAL RESPONSIBILITY STRATEGY</p> <p>The licence applicant must establish and implement a football social responsibility strategy in line with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines, for at least the areas of equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities, and environmental protection.</p>

No.	Grade	Description
FSR.02	B	<p>EQUALITY AND INCLUSION</p> <p>The licence applicant must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the licence applicant.</p>
FSR.03	B	<p>CHILD AND YOUTH PROTECTION AND WELFARE</p> <p>The licence applicant must implement the Irish FA Safeguarding Children and Young People Policy and Procedures in their entirety and communicate this to all club members to protect, safeguard and ensure the welfare of youth players and ensure they are in a safe environment when participating in activities organised by the licence applicant. Licence applicants will be required to evidence the following: ·</p> <ul style="list-style-type: none"> • The appointment of a Club Child Welfare Officer (CWO) (and Deputy where possible) who will be responsible for developing and promoting safeguarding best practice within the club. Contact details of the CWO should be made available to all club members. • The CWO must complete the Irish FA's Safeguarding Children and Young People in Football Safeguarding awareness training and CWO training within 6 months of taking up post. The CWO must complete an Enhanced Disclosure Check through the Irish FA and AccessNI. These should be renewed every 3 years. • The CWO must ensure all staff, coaches and volunteers engaged in regulated activity complete an AccessNI Enhanced Disclosure Check through the Irish FA. All checks must be renewed every 3 years. • Staff, coaches and volunteers who engage in regulated activity roles must complete, and where appropriate, evidence the Irish FA's Safeguarding Children and Young People in Football Safeguarding awareness training. Training must be renewed every 3 years.
FSR.04	B	<p>ANTI-RACISM/ ANTI-DISCRIMINATION</p> <p>The licence applicant must establish and implement a policy to tackle racism and discrimination to guarantee that all the licence applicant's policies, programmes and practices are exercised without discrimination of any kind.</p>
FSR.05	B	<p>FOOTBALL FOR ALL ABILITIES</p> <p>The licence applicant must establish and implement a policy to make following and contributing to football activities organised by the licence applicant accessible and enjoyable for everyone, irrespective of disability or disabling factors.</p>
FSR.06	B	<p>ENVIRONMENTAL PROTECTION</p> <p>The licence applicant must establish and implement a policy to improve its environmental footprint and sustainability in relation to the organisation of events, infrastructure construction and management.</p>

7.5 FSR CONTACTS

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

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

8. INFRASTRUCTURE CRITERIA

8.1 INTRODUCTION

Several regulations, guidelines and directives refer to criteria which relate to the stadium and the associated safety and security. Due to the significant number of documents, there has often been some uncertainty surrounding infrastructure requirements.

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

As part of this new approach each single stadium needs to be “approved” or “certified” against the UEFA minimum standards and classified according to a given category. UEFA is responsible for this approval process and its Football Operations Unit will provide the necessary assistance, monitor the approvals and organise spot-checks on national level.

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

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

1) I.02 Stadium Safety

2) I.03 Stadium Evacuation Plan

3) I.05 Stadium Ground Rules

8.2 OBJECTIVES

The objectives of the following infrastructure criteria are that:

- licence applicants have an “approved” stadium available for playing UEFA club competitions matches. The criterion I.01 shall provide spectators, players, media and press representatives with a well-equipped, safe and comfortable stadium;
- licence applicants have suitable training facilities for their players to help them improve their football skills.

8.3 BENEFITS FOR LICENCE APPLICANTS

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

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

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

8.4 CRITERIA

8.4.1. "A" CRITERIA

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

9. PERSONNEL AND ADMINISTRATIVE CRITERIA

9.1 INTRODUCTION

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

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

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

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

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

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

9.2 OBJECTIVES

The objectives of the personnel and administrative criteria are that:

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

9.3 BENEFITS FOR LICENCE APPLICANTS

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

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

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

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

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

9.4 CRITERIA

9.4.1 "A" CRITERIA

No.	Grade	Description
P.01	A	<p>GENERAL MANAGER</p> <p>The licence applicant must have appointed a General Manager who is responsible for running the daily business and operative matters of the licence applicant within the framework of policies set by the executive body of the licence applicant (e.g. Board/ Committee).</p> <p>The rights and duties of the General Manager must be detailed in a job description. The licence applicant may incorporate the duties of the General Manager into the role of secretary, chief executive, managing director or any other similar title.</p>
P.02	A	<p>FINANCE OFFICER</p> <p>The licence applicant must have appointed a Finance Officer to be responsible for its financial matters who can be either a person working in the licence applicant's administration or an external partner mandated by the licence applicant through a written contract.</p> <p>The Finance Officer must as a minimum satisfy one of the following conditions:</p> <ul style="list-style-type: none"> a) hold a recognised accounting qualification as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA; b) 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; c) be part qualified via a recognised accounting qualification as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e. ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA, and be able to demonstrate practical experience in financial matters of at least 3 years. <p>Licence applicants seeking to satisfy this criterion through b) or c) above must submit a written request for approval to the licensor.</p> <p>One of the core functions within the role of the Finance Officer is the preparation of the licence applicant's accounting records or financial statements for audit / review. To ensure that the objectivity and independence of the independent auditor of the licence applicant is maintained, the Finance Officer <u>cannot</u> be either a partner or employee of the independent auditor of the licence applicant.</p> <p>Licence applicants and their independent auditor must be mindful at all times of the principal threats to the auditor's objectivity and independence.</p> <p>Licence applicants are also reminded that their nominated Finance Officer must be their primary contact in respect of communication of financial matters and submission of required financial documentation.</p>

No.	Grade	Description
P.03	A	<p>SAFETY AND SECURITY OFFICER</p> <p>In line with the Sports Ground Safety Authority 6th Edition Green Guide, the licence applicant must have appointed a qualified Safety and Security Officer with the following responsibilities:</p> <ul style="list-style-type: none"> a) developing, implementing and reviewing safety and security policy and procedures, including risk management and planning; b) being the main point of contact between the public authorities and the licence applicant on all safety and security matters; c) managing match-related safety and security operations. <p>The Safety and Security Officer must confirm availability for matches and should be trained and experienced in matters of crowd control and safety and security at football venues. The licence applicant/ ground management has the responsibility for ensuring that all safety personnel receive sufficient training to enable them to competently carry out the duties and responsibilities assigned to them.</p> <p>The IFA National Security Officer will offer advice and guidance to clubs hosting 'high profile' matches where security is a factor. This will assist clubs in addressing match related security issues in a consistent and professional manner.</p>
P.04	A	<p>FIRST TEAM MANAGER</p> <p>The licence applicant must have appointed a First Team Manager who is confirmed as the First Team Manager by the IFA and who is responsible for the following matters of the first squad:</p> <ul style="list-style-type: none"> a) Players' selection; b) Tactics and training; c) Management of the players and technical staff in the dressing room and the technical area before, during and after matches; and d) Duties regarding media matters (press conferences, interviews, etc.). <p>The First Team Manager must hold one of the following minimum coaching qualifications, issued in accordance with the UEFA Coaching Convention:</p> <ul style="list-style-type: none"> a) a valid UEFA Pro coaching licence or any valid non-UEFA coaching diploma which is equivalent to the UEFA Pro coaching licence and recognised by UEFA as such; b) have started and attended the first part of the UEFA Pro coaching licence course and is working towards completion in a reasonable time frame. Simple inscription to the UEFA Pro coaching licence course is not sufficient to meet this criterion. c) a valid UEFA recognition of competence equivalent to the licence required under a) or b) above as applicable.
P.05	A	<p>HEAD OF THE YOUTH DEVELOPMENT PROGRAMME</p> <p>The licence applicant must have appointed a Head of its Youth Development Programme to be responsible for running the daily business and the technical aspects of the development sector.</p> <p>The First Team Manager cannot fulfil this role and any nominated Head of Youth</p>

No.	Grade	Description
		<p>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 hold one of the following minimum coaching qualifications, issued in accordance with the UEFA Coaching Convention:</p> <ul style="list-style-type: none"> a) a valid UEFA A coaching licence or any valid non-UEFA coaching diploma which is equivalent to the UEFA A coaching licence and recognised by UEFA as such; or b) have already started and attended the UEFA A coaching licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA A coaching licence course is not sufficient to meet this criterion; or c) a valid UEFA Elite Youth A coaching licence as issued by the IFA and recognised by UEFA; or d) have already started and attended the UEFA Elite Youth A Licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA Elite Youth A Licence course is not sufficient to meet this criterion: or e) a valid UEFA recognition of competence equivalent to the licence required under a), b), c) or d) above as applicable.
P.06	A	<p>DEVELOPMENT COACHES</p> <p>The licence applicant must have appointed for each of its development teams at least one coach to be responsible for that development team in all football matters.</p> <p>Each development coach must as a <u>minimum</u> hold the relevant qualification as listed below for the relevant age group:</p> <ul style="list-style-type: none"> a) <u>Development Teams U-21 to U-16</u> A valid UEFA B coaching licence or any valid non-UEFA coaching licence which is equivalent to the UEFA B coaching licence and recognised by the IFA as such; or Have already started and attended the UEFA B coaching licence course and be working towards completion in a reasonable timeframe. The simple inscription to the UEFA B coaching licence course is not deemed to be in compliance with the criterion. b) <u>Development Teams U-15 and younger</u> The IFA Level 1 Coaching Award. The simple inscription to such an education course is not deemed to be in compliance with the criterion. <p>Furthermore, and notwithstanding the above paragraph, <u>at least two development coaches must each hold either (issued by a UEFA member association in accordance with the UEFA Coaching Convention):</u></p> <ul style="list-style-type: none"> 1. a valid UEFA A coaching licence or any valid non-UEFA coaching licence which is equivalent to the UEFA A coaching licence and recognised by UEFA as such; or 2. have already started and attended the UEFA A coaching licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA A coaching licence course is not sufficient to meet this criterion; or 3. the UEFA Elite Youth A Licence as issued by the IFA and recognised by

No.	Grade	Description
		<p>UEFA; or</p> <ol style="list-style-type: none"> have already started and attended the UEFA Elite Youth A Licence course and be working towards completion in a reasonable timeframe. Simple inscription to the UEFA Elite Youth A Licence course is not sufficient to meet this criterion. a valid UEFA recognition of competence equivalent to the licence required under 1, 2, 3 and 4 above as applicable. <p>Any development coach nominated by a licence applicant must actually be the coach responsible for all football matters in respect of that development team, <u>which means in particular that he/ she must be involved in the training sessions of the team in question and be coaching the team in question on the touchline during matches.</u></p>
P.07	A	<p>CLUB MEDICAL DOCTOR</p> <p>The licence applicant must have appointed at least one doctor who is responsible for medical support during matches and training as well as for doping prevention.</p> <p>The medical doctor must be registered with the General Medical Council and hold a qualification and/or demonstrate experience in pre-hospital immediate care, including as a minimum life support and trauma management.</p> <p>The medical doctor must provide:</p> <ol style="list-style-type: none"> Copy of registration with General Medical Council (GMC); Copy of medical insurance coverage from the Medical Protection Societies, Medical Defence Association or equivalent. <p>The medical doctor must be registered with the IFA.</p>
P.08	A	<p>PHYSIOTHERAPIST/ SPORTS THERAPIST</p> <p>The licence applicant must have appointed at least one physiotherapist/ sports-therapist being responsible for injury assessment, treatment, rehabilitation and prevention for the first team squad.</p> <p>The physiotherapist/ sports-therapist must be registered with the Health and Care Professions Council (HCPC)/ Society of Sports Therapists or equivalent* and must also provide a copy of his medical insurance coverage.</p> <p>*The professional body must confirm that a member has undergone relevant training and has the necessary skills, knowledge and experience to satisfy the purpose and responsibilities of this role.</p> <p>The appropriate body of the licence applicant (Board/ Committee) must have made the appointment.</p> <p>The physiotherapist/ sports-therapist must be registered with the IFA.</p>
P.09	A	<p>YOUTH TEAM MEDIC</p> <p>The licence applicant must have appointed at least one doctor or physiotherapist meeting the same requirements as criterion P.07 or P.08 who is responsible for the medical care of the youth teams</p> <p>This may be the same person that is responsible for the first-team squad.</p>

No.	Grade	Description
P.10	A	<p>MEDIA OFFICER</p> <p>The licence applicant must have appointed a Media Officer to be responsible for media matters.</p> <p>The Media Officer must hold as a minimum one of the following qualifications:</p> <ul style="list-style-type: none"> a) diploma in journalism – NVQ qualified or higher in a media related topic; b) media officer diploma issued by the IFA or an organisation recognized by the IFA; c) recognition of competence issued by the IFA, based on practical experience in media matters of at least three years.
P.11	A	<p>ASSISTANT MANAGER/ ASSISTANT COACH OF FIRST TEAM SQUAD</p> <p>The licence applicant must have appointed an Assistant Manager/ Assistant Coach in charge of assisting the First Team Manager in all football matters of the first squad.</p> <p>The Assistant Manager/ Assistant Coach must hold one of the following minimum coaching qualifications, issued in accordance with the UEFA Coaching Convention:</p> <ul style="list-style-type: none"> a) a valid UEFA A coaching licence or any valid non-UEFA coaching licence which is equivalent to the UEFA A coaching licence and recognised by UEFA as such; b) have started and attended the UEFA A coaching licence course and be working towards completion in a reasonable time frame. Simple inscription to the UEFA A coaching diploma course is not sufficient to meet this criterion. c) a valid UEFA recognition of competence equivalent to the licence required under a) or b) above as applicable.
P.12	A	<p>COMMUNITY RELATIONS LIAISON OFFICER</p> <p>A dedicated Community Relations Liaison Officer (CRLO) must be appointed by each licence applicant to liaise with the IFA Football for All team.</p>
P.13	A	<p>CLUB WEBSITE</p> <p>The club must have an official club website, which is updated frequently. The website can either be run by an individual within the club's administration or outsourced to an external company or individual through an official agreement.</p> <p>The site should provide information on the Club, Players, Management, Stadium (with directions), Fixtures and Results along with a Key Personnel section which must as a minimum include email and contact telephone numbers for the General Manager, Head of Youth Development Programme, Media Officer, Supporter Liaison Officer, Disability Access Officer and Community Relations Liaison Officer.</p>
P.14	A	<p>DUTY OF REPLACEMENT DURING THE LICENCE SEASON</p> <p>If a function defined in criteria P.01 - P.12 and P.15 - P.20 becomes vacant during the licence season, the licensee must ensure that, within a period of a maximum of 60 days, the function is taken over by someone who holds the required qualification. Licence applicants must be mindful of the applicability of 4.4.1.5 in this regard.</p> <p>In the event that a function defined in criteria P.01 - P.12 and P.15 - 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 their duties. Any extension request must be submitted in writing to the licensor.</p>

No.	Grade	Description
		<p>Should a function defined in criteria P.01 - P.12 and P.15 - P.20 becomes vacant in the 60-day period prior to 31 May 2023 (that being the deadline for submission of the list of licensing decisions to UEFA), the UEFA Club Licence could still be granted provided that:</p> <ul style="list-style-type: none"> • The function was previously held by a person fulfilling the relative qualification requirements stipulated in P.01 - P.12 and P.15 - P.20; • 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. <p>Each replacement must be notified to the IFA by the licence applicant/ licensee within 7 working days after it occurred.</p> <p><i>Compliance with this criterion shall be assessed by the licensor on an ongoing basis.</i></p>

9.4.2 "B" CRITERIA

No.	Grade	Description
P.15	B	<p>GROUNDSMAN</p> <p>The licence applicant owning its stadium, or the stadium owner must ensure that their groundsman has completed the Football Groundsmanship Course Level One (Annual Preparation Maintenance) or equivalent.</p>
P.16	B	<p>SUPPORTER LIAISON OFFICER</p> <p>The licence applicant must have appointed a supporter liaison officer (SLO) to act as the key contact point for supporters.</p> <p>The SLO informs supporters about relevant decisions made by the competent executive body (e.g. Board/ Management Committee) of the licence applicant whilst in the other direction communicating the needs of the fans to the said executive body of the licence applicant.</p> <p>The supporter liaison officer will regularly meet and collaborate with the relevant club personnel on all related matters. The licence applicant must provide evidence of same.</p> <p>The appointment must be proposed by the recognised supporters' organisations and accepted and endorsed by the management of the licence applicant.</p>
P.17	B	<p>DISABILITY ACCESS OFFICER</p> <p>The licence applicant must have appointed a disability access officer to support the provision of inclusive, accessible facilities and services.</p> <p>The disability access officer will regularly meet and collaborate with the relevant club personnel on all related matters. The licence applicant must provide evidence of same.</p>

No.	Grade	Description
P.18	B	<p>GOALKEEPER COACH</p> <p>The licence applicant must have appointed a goalkeeper coach for the first team squad. The goalkeeper coach is responsible for the specific training and welfare of the goalkeepers. The goalkeeper coach should also be responsible for the development of all goalkeepers within the youth development programme.</p> <p>The Goalkeeper Coach must as a minimum:</p> <ul style="list-style-type: none"> a) 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; b) 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. <p>The appropriate body of the licence applicant (Board/ Committee) must have made the appointment.</p>
P.19	B	<p>MATCH ORGANISATION OFFICER</p> <p>The licence applicant must have appointed a match organisation officer who is responsible for the overall organisation of the first squad home matches.</p>
P.20	B	<p>FOOTBALL SOCIAL RESPONSIBILITY OFFICER</p> <p>The licence applicant must have appointed a football social responsibility officer who is responsible for the implementation of football social responsibility policies and measures in accordance with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines.</p>
P.21	B	<p>NI FOOTBALL SAFETY OFFICERS ASSOCIATION</p> <p>The licence applicant must demonstrate membership of the NI Football Safety Officers Association and evidence attendance at meetings of this body.</p>
P.22	B	<p>WRITTEN CONTRACTS</p> <p>All staff members defined in P.01 to P.12, and P.15 to P.20 must have written contracts with the licence applicant (or another entity within the legal group structure of the licence applicant) in accordance with the national legal framework. The licence applicant must ensure that each coach's contract is in line with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.</p> <p>Confirmation of the above must be provided on club-headed paper and duly authorised on behalf of the Board/Management Committee of the Licence Applicant.</p>
P.23	B	<p>SERVICE PROVIDERS</p> <p>If a given function is entrusted to a service provider in accordance with the national legal framework, the licence applicant must sign a written contract with the service provider. It must contain the following information as a minimum:</p> <ul style="list-style-type: none"> a) Defined tasks and responsibilities; b) Information on the person(s) responsible for the function, including their relevant qualifications.

No.	Grade	Description
P.24	B	<p>OCCUPATION OF FUNCTIONS</p> <p>The mandatory functions defined in P.01 – P.03, P.05, P.07 – P.10, P.16 – P.17 and P.19 – P.20. represent the minimum organisational structure required of the licence applicant.</p> <p>One person could occupy more than one function provided the person has sufficient time, adequate competencies and the necessary qualifications for each function, and no conflict of interest.</p>
P.25	B	<p>ORGANISATIONAL STRUCTURE</p> <p>The licence applicant must provide the licensor with an organisational chart clearly identifying the relevant personnel and their hierarchical and functional responsibilities in its organisational structure.</p> <p>As a minimum, the organisational chart should provide information on the key personnel defined in P.01 – P.03, P.05, P.07 – P.10, P.16 – P.17 and P.19 – P.20.</p>

10. LEGAL CRITERIA

10.1 INTRODUCTION

This chapter defines the minimum legal criteria for licence applicants.

10.2 CRITERIA

10.2.1 “A” CRITERIA

No.	Grade	Description
L.01	A	<p>DECLARATION IN RESPECT OF PARTICIPATION IN THE UEFA CLUB COMPETITIONS</p> <p>The licence applicant must submit a legally valid declaration confirming the following:</p> <ol style="list-style-type: none"> 1) The licence applicant confirms it has read and fully understood the <i>IFA Club Licensing Manual for Participation in the UEFA Club Competitions</i>, as well as its Annexes, Templates, Application Form, Confidentiality Agreement and Contract and agrees to abide by and comply with the requirements and conditions contained therein. 2) The licence applicant confirms it has the authority to submit this declaration by virtue of its own statutes, constitutions and rules. 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. 4) The licence applicant confirms that it fully authorises the Licensing Manager, the Licensing Administration, the decision-making bodies, the UEFA Administration and the UEFA Organs for the Administration of Justice to examine all documentation pertaining to its application for the UEFA Club Licence and to its appeal (if applicable) and any relevant document and to seek clarification, further evidence, explanations and all other information from any relevant public authority or private body in accordance with national law. 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 IFA's club licensing regulations and the UEFA Club Licensing and Financial Sustainability Regulations. 8) Its reporting perimeter is defined in accordance with F.01. 9) All revenues and costs related to each of the football activities listed in 11.4.1.2

No.	Grade	Description
		<p>have been included in the reporting perimeter.</p> <p>10) 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.</p> <p>11) The Licence Applicant confirms that all relevant information related to any change of its legal form, legal group structure (including ownership) or identity from the three seasons preceding the start of the licence season have been reported to the IFA and UEFA.</p> <p>12) The licence applicant understands that the Licensing Committee is empowered to take the first instance decision on its UEFA Club Licence application and that the Licensing Appeals Committee is empowered to take the final decision on whether the UEFA Club Licence is issued. It accepts the powers of these two decision-making bodies as outlined in this Manual(s) and agrees to be bound by the decisions of these two decision-making bodies. The licence applicant further recognises and agrees that evidence, or facts, not presented in line with the core process and not placed before the Licensing Committee will not be considered by the Licensing Appeals Committee when reaching its decision.</p> <p>13) The licence applicant confirms that it is legally based in the territory of the IFA and will play its home matches only within that territory. It accepts that a change in its designated stadium is subject to a decision of the competent body responsible for the respective competitions.</p> <p>14) The licence applicant confirms that it:</p> <ul style="list-style-type: none"> • 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 licence applicant in its freedom of decision or affect its management. <p>15) The licence applicant accepts that only member clubs of the IFA as defined in this Manual can apply for and obtain the UEFA Club Licence and that members who are individuals cannot apply for or obtain the UEFA Club Licence. It further accepts that licence applicants only can appeal and be a party to appeal proceedings.</p> <p>16) The licence applicant accepts that it must be fully responsible for and have the sole control over all the football activities that are related to the participation in national and international football competitions, as well as for the club licensing requirements.</p> <p>17) The licence applicant accepts that it must be the sole beneficial owner of all the licence applicant's players' contracts and must have sole control of football activities. The licence applicant understands that it is responsible for ensuring that compensation paid to players arising from contractual or legal obligations and all the revenues arising from gate receipts are accounted for in the books of the licence applicant.</p> <p>18) The licence applicant accepts that it is responsible for ensuring that all of its players are registered with the IFA and, if non-amateur players, have a written player's labour contract with the licence applicant.</p> <p>19) The licence applicant confirms it has provided evidence (if any) with the IFA application form of any relationships (financial or otherwise) between the licence applicant and any other legal entities that are wholly owned, associated or affiliated to the licence applicant. The licence applicant confirms it will inform the IFA of any such relationships which are formed during the life of the UEFA Club</p>

No.	Grade	Description
		<p>Licence.</p> <p>20) The licence applicant confirms that it will promptly inform the IFA about any significant change, event or condition of major economic importance.</p> <p>21) The licence applicant confirms its acceptance of the form of confidentiality agreement provided by the Licensing Administration.</p> <p>22) The licence applicant accepts that the Licensing Administration has the right to make public statements where the licence applicant formally applies for the UEFA Club Licence or subsequently withdraws its UEFA Club Licence application at any time during the process and/or for the purpose of communicating details of any sanction applied by the Licensing Committee to any licence applicant.</p> <p>23) The licence applicant confirms that it will only play in competitions recognised and endorsed by the IFA at national level and will only participate in competitions at international level that are recognised by UEFA. For the avoidance of doubt this does not relate to training matches.</p> <p>24) The licensor or its nominated bodies have the power to carry out spot checks on licence applicant by attending at the licence applicant or grounds without prior notice and shall be entitled to examine all documentation relating to licensing requirements and to carry out checks on any aspect of club licensing requirements.</p> <p>25) The licence applicant acknowledges that UEFA reserves the right to execute compliance audits in accordance with the <i>IFA Club Licensing Manual for Participation in the UEFA Club Competitions</i>.</p> <p>26) The licence applicant accepts that the licensor reserves the right to seek clarifications and/or assurances in relation to any and all creditors/ debtors and/or assets/ liabilities identified (or subsequently made known). This may include documentation where available.</p>

No.	Grade	Description
L.02	A	<p>CURRENT CONSTITUTION AND RULES</p> <p>The licence applicant must provide a copy of its current Memorandum and Articles of Association or, in the event that the licence applicant is a private members club or an unincorporated body/ association, a copy of its current Constitution and Rules.</p>
L.03	A	<p>NAME, CONTACT DETAILS, REGISTERED ADDRESS AND LEGAL FORM</p> <p>The licence applicant must provide confirmation of its complete legal name, address of headquarters, official contact details (phone number and email addresses), name and direct contact details of its main official contact person for club licensing matters, address of its official public website and legal form (whether a legal company, limited liability company (by share), limited liability company (by guarantee), private members club or unincorporated association). An extract from a public register must be provided.</p>
L.04	A	<p>BOARD OF DIRECTORS/ MANAGEMENT COMMITTEE MEMBERS</p> <p>The licence applicant must provide a list of its Board of Directors (Limited Company) or Management Committee (Unincorporated Association), identifying its authorised signatories and detailing the signing rules in place.</p>
L.05	A	<p>MEMBERSHIP OF IFA/ CLUB RETURN</p> <p>The licence applicant must be an affiliated member of the Irish Football Association and fulfil the conditions of membership defined in the Articles of Association and regulations of the Irish Football Association.</p> <p>This must be demonstrated by submission of the Club Return (this shall include the name and registered address of the licence applicant).</p>
L.06	A	<p>BOARD MEETING MINUTES</p> <p>The IFA may request relevant excerpts from the licence applicant's executive body (e.g. Board/ Committee) meeting minutes in order to clarify and/ or confirm statements or assertions made by the licence applicant regarding its Domestic and UEFA Club Licence applications.</p>

No.	Grade	Description
L.07	A	<p>LEGAL GROUP STRUCTURE</p> <p>The licence applicant must provide the licensor with a document that presents its the legal group structure at the annual accounting reference date prior to the deadline for the submission of its licence application to the licensor.</p> <p>This document must clearly identify and include information on:</p> <ul style="list-style-type: none"> a) The licence applicant; b) Any subsidiary entity of the licence applicant; c) Any associate entity of the licence applicant; d) Any direct or indirect controlling entity of the licence applicant; e) Any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights; f) Any party with a significant influence over the licence applicant; 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, or membership or any involvement or influence whatsoever in its management, administration or sporting performance; and h) the key management personnel of the licence applicant. <p>The reporting perimeter as defined in F.01 must also be clearly identified in the document.</p> <p>The following information must be provided in relation to each of the parties included in the legal group structure:</p> <ul style="list-style-type: none"> a) Name of legal entity; b) Type of legal entity; c) Main activity of legal entity; d) Percentage of ownership interest and, if different, percentage of voting rights. <p>For any subsidiary of the licence applicant, the following information must also be provided:</p> <ul style="list-style-type: none"> e) Share capital; f) Total assets; g) Total revenues; h) Total equity. <p>The licensor must be informed of any changes there may have been to the legal group structure during the period between the annual accounting reference date and the submission of this information to the licensor.</p> <p>If deemed relevant the licensor may request the licence applicant/licensee to provide other information in addition to that listed above.</p> <p>The licence applicant must confirm that the information about the legal group structure is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/ authorised signatories of the licence applicant.</p>
L.08	A	<p>ULTIMATE CONTROLLING PARTY, ULTIMATE BENEFICIARY AND PARTY WITH SIGNIFICANT INFLUENCE</p> <p>The licence applicant must provide the licensor with a document which contains information on:</p> <ul style="list-style-type: none"> a) the ultimate controlling party of the licence applicant; b) the ultimate beneficiary of the licence applicant, i.e. a natural person on whose behalf an entity or arrangement is owned or controlled or a transaction is

No.	Grade	Description
		<p>c) conducted; and d) any party with significant influence over the licence applicant.</p> <p>The following information must be provided in relation to each of the parties identified in the paragraph above as at the date of submission of this information to the licensor:</p> <p>a) Name and, if applicable, legal form; b) Main activity; c) Percentage of ownership interest and, if different, percentage of voting rights in respect of the licence applicant; d) If applicable, key management personnel; and e) Any other football club in respect of which the party, or any of its key management personnel, has any ownership interest, voting rights or membership or any other involvement or influence whatsoever.</p> <p>The licence applicant must confirm whether any change has occurred in relation to the information indicated in the two paragraphs above during the period covered by the annual financial statements up to the submission of the information to the licensor.</p> <p>If a change has occurred as indicated in the paragraph directly above, it must be described in detail by the licence applicant in the information to the licensor. As a minimum the following information must be provided:</p> <p>a) The date on which the change occurred; b) A description of the purpose of and reasons for the change; c) Implications for the licence applicant's financial, operating and sporting policies; and d) A description of any impact on the licence applicant's equity or debt situation.</p> <p>If deemed relevant the licensor may request the licence applicant to provide additional information other than that listed above.</p> <p>The licence applicant must confirm that the declaration on the ultimate controlling party, ultimate beneficiary and party with significant influence is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of both the licence applicant and the licence applicant's ultimate controlling party.</p>
L.09	A	<p>INSURANCE</p> <p>The licence applicant must furnish evidence of public and employers liability insurance.</p> <p>Registration requires confirmation that licence applicants as a minimum have Employers' Liability Insurance for £10 million Indemnity and Public/ Product Liability Insurance for £2 million Indemnity.</p> <p>The documentation from a bona fide insurer must be provided to satisfy the above.</p>

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

11. FINANCIAL CRITERIA

11.1 INTRODUCTION

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

This Manual provides a level of requirements to be met by licence applicants who wish to compete in the UEFA club competitions and hence benefit from the exposure and revenue this level of competition can generate.

The financial criteria relates to:

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

The financial criteria to be met for participation in the 2023/24 licence season are set out in this chapter. This means that financial information in respect of the *financial year* ending in 2022 will form part of the information to be assessed by the IFA for licence applicants to obtain the UEFA Club Licence for the 2023/24 licence season.

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

- 1) F.09 Projected Cash Flow Statement
- 2) F.10 Request for Additional Financial Information
- 3) F.12 Monthly Management Declaration

11.2 OBJECTIVES

The financial criteria aim principally to:

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

11.3 BENEFITS

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

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

- Safeguard the continuity and integrity of club competitions for one season;
- Increase the transparency and credibility of clubs' financial operations and, thereby, of Northern Irish football in general;
- Improve confidence in the financial viability of the football industry;
- Create a more attractive market for the game's commercial partners and investors;
- Provide the basis for fair competition, because competition is not just about the teams' on- the-pitch but off it as well.

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

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

For the **licence applicants**, compliance with the financial criteria shall help to:

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

11.4. REPORTING ENTITY/ENTITIES AND REPORTING PERIMETER

11.4.1 THE CRITERION

No.	Grade	Description
F.01	A	<p>REPORTING ENTITY/ ENTITIES AND REPORTING PERIMETER</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. The financial information of all entities included in the reporting perimeter must be either consolidated or combined as if they were a single company.</p>

1) The reporting perimeter must include:

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

2) Football activities include:

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

3) An entity may be excluded from the reporting perimeter only if the football activities it performs are entirely reflected in the financial statements of one of the entities included in the reporting perimeter, and

- a) its activities are entirely unrelated to the football activities defined in paragraph 2 above and/or the locations, assets or brand of the football club: or
- b) it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in the paragraphs above.
- 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, providing a detailed explanation if this is not the case; and
 - b) whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to paragraph 3.

CONSOLIDATION/ COMBINATION REQUIREMENTS

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

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

11.5. AUDITED ANNUAL FINANCIAL STATEMENTS

11.5.1 THE CRITERION

No.	Grade	Description
F.02	A	<p>AUDITED ANNUAL FINANCIAL STATEMENTS</p> <p>Annual financial statements, which shall be based on the UK legislation for incorporated companies, shall be prepared and submitted.</p> <p>Section 477 of the Companies Act 2006, which allows smaller UK and NI Companies to be exempt from a full audit, is not applicable for the purpose of this criterion.</p> <p>The annual financial statements including comparative amounts for the prior period, must be prepared in accordance with International Financial Reporting Standards or national accounting standards (as applicable) and must include:</p> <ul style="list-style-type: none"> a) a balance sheet as at the end of the reporting period; b) a profit and loss account/income statement for the reporting period; c) a cash flow statement for the reporting period; d) a statement of changes in equity over the reporting period; e) notes, comprising a summary of significant accounting policies and other explanatory notes; and f) a financial review by management. <p>Annual financial statements must be audited by an independent auditor as defined in ANNEXE G.</p> <p>The annual financial statements must meet the minimum disclosure requirements as set out in ANNEXE H and the accounting principles set out in ANNEXE I. Comparative figures in respect of the prior statutory closing date must be provided.</p> <p>If the minimum requirements for the content and accounting as set out in the above immediately preceding paragraph are not met in the annual financial statements, then the licence applicant must also submit to the licenser:</p> <ul style="list-style-type: none"> a) supplementary information in order to meet the minimum disclosure requirements as defined in ANNEXE G.

No.	Grade	Description
		<p>b) an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor to confirm the completeness and accuracy of the supplementary information.</p> <p>If the annual financial statements do not comply with the accounting requirements set out in ANNEXE I, then the licence applicant must also submit to the licensor:</p> <p>a) restated financial statements that meet the accounting requirements set out in ANNEXE I, covering the same reporting period and including comparative amounts for the previous comparative reporting period;</p> <p>b) a declaration by the licence applicant's management that the restated financial statements are complete, accurate, and in compliance with the regulations; and</p> <p>c) an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the restated financial statements.</p>
F.02 bis	A	<p>PUBLICATION OF FINANCIAL INFORMATION</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 UEFA) and in the form communicated by the licensor:</p> <p>a) the audited annual financial information for the last reporting period assessed by the licensor; and</p> <p>b) the total amount paid in the latest reporting period to or for the benefit of agents/intermediaries.</p> <p>The licensor will check that the licence applicant has published the financial information as accordance with the above.</p>

11.5.2. REPORTING PERIOD

The licence applicant must prepare and submit to the IFA its audited annual financial statements in respect of its most recent statutory closing date prior to 31 March 2023 (i.e. the deadline for submission of the financial documents to the licensor).

11.5.3 THE AUDITOR'S REPORT

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

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

- Key audit matter;
- Qualified opinion;
- Disclaimer of opinion; or
- Adverse opinion.

11.5.4. LICENSOR'S ASSESSMENT PROCEDURES AND DECISION

PRINCIPLE

The licensor defines the assessment procedures, ensuring equal treatment of all clubs applying for a licence. It assesses the documentation submitted by the clubs, considers

whether this is appropriate and determines to its reasonable satisfaction whether each criterion has been met and what information, if any, is needed for each licence to be granted.

ANNUAL FINANCIAL STATEMENTS

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

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

- a) Assess whether the reporting perimeter is appropriate for club licensing purposes;
- b) Assess the information submitted to form a basis for the licensing decision;
- c) Read and consider the annual financial statements and the auditor's report thereon;
- d) Address the consequences of any modifications to the auditor's report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to the below paragraphs of 11.5.4.

The UEFA Club Licence must be refused:

- 1) if the annual financial statements are not submitted to the IFA within the defined deadline.
- 2) if the licence applicant submits, within the defined deadline, annual financial statements that do not meet the minimum requirements for the content and accounting.
- 3) if the reporting perimeter does not meet the requirements of F.01.
- 4) if the auditor's report has a disclaimer of opinion or an adverse opinion, unless a subsequent audit opinion without disclaimer of opinion or adverse opinion is provided (in relation to another set of financial statements for the same financial year, that meet the minimum requirements) and the IFA is satisfied with the subsequent audit opinion.
- 5) if the auditor's report has in respect of **going concern**, an emphasis of matter, 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, an emphasis of matter, a key audit matter or qualification is provided in relation to the same financial year
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 must include, but is not necessarily limited to, the information described in financial criterion F.10 (future financial information).
- 6) if the auditor's report makes a reference to any situation defined in F.09.

The UEFA Club Licence may be refused:

- 1) if the auditor's report has, in respect of **a matter other than going concern**, an emphasis of matter, a key audit matter or a qualified 'except for' opinion, or if, in the opinion of the IFA, there is significant doubt in respect of a matter other than going concern, unless additional documentary evidence is provided and assessed to the satisfaction of the IFA. The additional evidence requested by the IFA will be dependent on the reason for the modification to the audit report. In this case, in order to determine whether or not the UEFA Club Licence shall be refused, the licensor shall consider the implications of the modification for club licensing purposes.
- 2) if the auditor's report on the agreed-upon procedures in respect of the supplementary information includes reference to errors and/or exceptions found.

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

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

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

11.5.5 REQUIREMENTS FOR THE PREPARATION OF A PLAYER IDENTIFICATION TABLE

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

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

The player identification table must be provided to the auditor.

11.5.6 RELEVANT ANNEXES

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

ANNEXE H Minimum disclosure requirements for the financial statements

ANNEXE I Basis for the preparation of financial statements

11.6. INTERIM FINANCIAL STATEMENTS

11.6.1 THE CRITERION

No.	Grade	Description
F.03	A	<p>INTERIM FINANCIAL STATEMENTS – REVIEWED</p> <p>If the licence applicant's annual financial statements under F.02 are for a reporting period which end prior to 31 December 2022, then additional financial statements covering the interim period up to 31 December 2022 must be prepared and submitted. These interim statements cannot exceed nine months unless under exceptional circumstances as determined by the licensor.</p> <p>Interim financial statements must be reviewed by an independent auditor as defined in ANNEXE G.</p> <p>The interim financial statements must include:</p> <ol style="list-style-type: none"> a) a balance sheet as of the end of the interim period (i.e. 31 December 2022); b) a profit and loss account/income statement for the interim period; c) a cash flow statement for the interim period; d) a statement of changes in equity for the interim period; e) explanatory notes. <p>If the interim financial statements do not meet the minimum disclosure requirements as set out in ANNEXE H then the licence applicant must also submit to the licensor:</p> <ol style="list-style-type: none"> a) supplementary information to meet the minimum disclosure requirements set out in ANNEXE H; and b) an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the supplementary information.

No.	Grade	Description
		<p>If the interim financial statements do not comply with the accounting requirements set out in ANNEXE G, then the licence applicant must also submit to the licensor:</p> <ul style="list-style-type: none"> a) restated financial statements that meet the accounting requirements set out in Annexe, covering the same period and including comparative accounts for the previous comparative period; b) a declaration by the licence applicant's management that the restated financial statements are complete, accurate, and in compliance with the regulations; and c) as assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the restated financial statements.

11.6.2 THE PURPOSE OF THE CRITERION

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

The requirement for an independent auditor as defined in **ANNEXE G** to review and report on the interim financial statements enhances the credibility of the information. The process undertaken by management to prepare interim financial statements helps provide a more consistent approach amongst the member clubs of the IFA.

11.6.3 REPORTING PERIOD

For those licence applicants required to prepare interim financial statements, they shall cover the interim period beginning on the day immediately after the statutory closing date and ending on 31 December 2022. An interim period is defined as a financial reporting period shorter than a full financial year. Exceptionally, if a licence applicant has an annual accounting reference date of 31 May 2022, then it may prepare and submit interim financial statements for a six-month period ending 30 November 2022.

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

11.6.4 THE AUDITOR'S REVIEW REPORT

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

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

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

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

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

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

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

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

11.6.5 LICENSOR'S ASSESSMENT PROCEDURES AND DECISION

PRINCIPLE

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

INTERIM FINANCIAL STATEMENTS

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

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

- a) Assess whether the reporting perimeter is appropriate for club licensing purposes;
- b) Assess the information submitted to form a basis for the licensing decision;
- c) Read and consider the interim financial statements and the auditor's report thereon;
- d) Address the consequences of any modifications to the auditor's report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to the below paragraphs of 11.6.5.

The UEFA Club Licence must be refused:

- a) if the annual financial statements are not submitted to the IFA within the defined deadline.
- b) if the licence applicant submits, within the defined deadline, annual financial statements that do not meet the minimum requirements for the content and accounting.
- c) if the reporting perimeter does not meet the requirements of F.01.
- d) 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.
- e) if the auditor's report has in respect of **going concern**, an emphasis of matter, a key audit matter or a qualified 'except for' opinion, or if, in the opinion of the IFA, there is significant doubt in respect of going concern, unless either:
 - iii) a subsequent audit opinion without going concern, an emphasis of matter, a key audit matter or qualification is provided in relation to the same financial year
or (as directed by the licensor)
 - iv) 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 must include, but is not necessarily limited to, the information described in financial criterion F.10 (future financial information).
- f) if the auditor's report makes a reference to any situation defined in F.09.

The UEFA Club Licence may be refused:

- 1. if the auditor's report has, in respect of **a matter other than going concern**, an emphasis of matter, a key audit matter or a qualified 'except for' opinion, or if, in the opinion of the IFA, there is significant doubt in respect of a matter other than going concern, unless additional documentary evidence is provided and assessed to the satisfaction of the IFA. The additional evidence requested by the IFA will be dependent on the reason for the modification to the audit report. In this case, in order to determine whether or not the UEFA Club Licence shall be refused, the licensor shall consider the implications of the modification for club licensing purposes.
- 2. if the auditor's report on the agreed-upon procedures in respect of the supplementary information includes reference to errors and/or exceptions found.

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

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

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

11.6.7 RELEVANT ANNEXES

- ANNEXE G** Determination of the auditor and auditor's assessment procedures
- ANNEXE H** Minimum disclosure requirements for the financial statements
- ANNEXE I** Basis for the preparation of financial statements

11.7. FINANCIAL LETTER OF SUPPORT

11.7.1 THE CRITERION

No.	Grade	Description
F.04	A	<p>FINANCIAL LETTER OF SUPPORT</p> <p>If the licence applicant's financial information exhibits certain warning signs in respect of going concern or a matter other than going concern, then the licence applicant is required to submit individual Financial Letters of Support from creditors and persons providing financial support to the licence applicant. Furthermore, the licence applicant may also have to detail in writing the premise on which it considers itself capable of continuing as a going concern until the end of the licence season.</p> <p>In respect of the review of the financial information submitted in F.02 and F.03, the IFA shall, at its discretion, request and direct the licence applicant to submit Financial Letter(s) of Support as detailed above.</p>

11.7.2. ASSESSMENT OF THE INFORMATION

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

11.7.3 LICENSOR DECISION

The UEFA Club Licence must be refused:

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

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

11.8.1 THE CRITERION

No.	Grade	Description
F.05	A	<p>NO OVERDUE PAYABLES ARISING FROM TRANSFER ACTIVITIES</p> <p>The licence applicant must prove that as at the 31 March 2023 it has no overdue payables (as defined in 11.8.5 below) towards other football clubs as a result of obligations arising from transfers due to be paid by the 28 February 2023 preceding the licensing season.</p> <p>Payables are those amounts due to football clubs as a result of:</p> <ol style="list-style-type: none"> transfers of professional players (as defined in the FIFA Regulations on the Status and Transfer of Players), including any amount due upon fulfilment of certain conditions; players registered for the first time as professionals, including any amount payable upon fulfilment of certain conditions; training compensation and solidarity contributions as defined in the FIFA Regulations on the Status and Transfer of Players; and any joint and several liability decided by a competent authority for the termination of a contract by a player. <p>The licence applicant must prepare and submit to the licensor a transfers table. It must be prepared even if there have been no transfers/loans during the relevant</p>

No.	Grade	Description
		<p>period.</p> <p>All transfer and loan activities <u>into</u> the licence applicant only must be listed.</p> <p>Licence applicants MUST provide an independent auditor's report of factual findings as per the detail of ANNEXE K with copies of documents (e.g. bank statements / payroll records) on which he relied when forming his opinion.</p>

11.8.2. REPORTING DATE

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

11.8.3 INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

11.8.3.1 INTRODUCTION TO THE CONTENT OF THE TRANSFERS TABLE

For the purpose of criterion F.05, payables are those amounts due to football clubs arising from transfer activities. These include training compensation and solidarity contributions as defined in the FIFA Regulations on the Status and Transfer of Players, as well as any amount due upon fulfilment of certain conditions.

11.8.3.2. TRANSFERS TABLE

The licence applicant must disclose:

- All new player registrations (including loans) as a result of transfer agreements concluded in the 12-month period up to 28 February 2023, irrespective of whether there is an amount outstanding to be paid at 28 February 2023.
- All transfers for which a payable is outstanding as at 28 February 2023, (whether they relate to the release or registrations of players and irrespective of when the transfers were undertaken); and
- All transfers subject to any amounts disputed as at 28 February 2023.

The transfers table must contain the following information as a minimum (in respect of each player transfer):

- Player's name and date of birth;
- Date of the transfer agreement;
- Name of the football club that is the creditor;
- Transfer (or loan) fee paid or payable (including training compensation and solidarity contribution) even if payment has not been requested by the creditor;
- Other direct costs of the player's registration paid or payable;
- Any other compensation paid or payable in the scope of a transfer agreement;
- Amounts settled before 28 February 2023 and payment date(s);
- Balance payable as at 28 February 2023, including the due date(s) each unpaid element;
- Amounts overdue as at 28 February 2023, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February 2023 and 31 March 2023 together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February), together with explanatory comment; and
- Amounts deferred as at 28 February 2023, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded;
- Amounts disputed as at 28 February 2023, including the case references and a brief description of the positions of all involved parties; and
- Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as at 28 February 2023; and

The licence applicant must reconcile its liabilities as per the transfers table to its underlying accounting records.

The licence applicant must confirm that the transfers table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

11.8.4. ASSESSMENT OF THE INFORMATION

11.8.4.1 ASSESSMENT PROCEDURES

In respect of the “no overdue payables” criterion to football clubs arising from transfer activities, the licensor may decide:

- a) To assess itself the information submitted by the licence applicant; or
- b) To have independent auditors carry out the assessment procedures in accordance with ISRS 4400, in which case the licensor must assess the information submitted by the licence applicant (in particular the payables table and corresponding supporting documents) and review the auditor’s report. The licensor may carry out any additional assessment it believes necessary, including by extending the sample or requesting additional documentary evidence from the licence applicant.

11.8.4.2 Notwithstanding whether the assessment is carried out by the licensor or an independent auditor in respect of the “no overdue payables” criterion to football clubs, the following minimum procedures must be performed and described in the licensor’s or auditor’s report:

- a) Obtain the payables table as at 31 March submitted by the licence applicant in respect of obligations due to be paid by 28 February i.e. the transfers table;
- b) Perform the necessary steps (including determination of the sample size) to assess the completeness and accuracy of the reported balances and issue a conclusion;
- c) Check the completeness of any overdue balance reported by the licence applicant as at 28 February;
- d) Check the settlement of any overdue payables between 28 February and 31 March;
- e) Identify any overdue balance as at 31 March.

11.8.5. LICENSOR DECISION

The UEFA Club Licence must be refused if:

- 1) The information in respect of payables towards football clubs arising from transfer activities is not submitted to the IFA within the defined deadline.
- 2) The licence applicant submits, within the defined deadline, information that does not meet the minimum disclosure requirements.
- 3) As at 31 March 2023, the licence applicant has overdue payables to other football clubs as a result of obligations arising from transfers due to be paid by 28 February preceding the licence season.

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

However, payables are not considered as overdue if the licence applicant/ licensee (i.e. debtor club) is able to prove by 31 March preceding the licence season that:

- a) the relevant amount has been settled, i.e. either paid in full or offset against the creditor’s obligations towards the debtor; or
- b) the deadline for payment of the relevant amount has been deferred, i.e. an agreement has been concluded in writing with the creditor to extend the deadline for payment (a creditor not requesting payment of an amount does not constitute an extension of the deadline); or

- c) the relevant amount is subject to a legal claim or open proceedings, meaning:
 - i) the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payable, knowing that if the decision-making bodies (licensor or CFCB) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in this Manual (i.e. in order to buy time), the amount will still be considered as an overdue payable; or
 - ii) the debtor has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the relevant decision-making bodies (licensor or CFCB) that it has established reasons for contesting the claim or proceedings which have been opened, knowing that if the decision making bodies (licensor or CFCB) consider the reasons for contesting the claim or proceedings as manifestly unfounded, the amount will still be considered as an overdue payable; or
 - v) the debtor is able to demonstrate to the comfortable satisfaction of the decision-making bodies (licensor or CFCB) that it has taken all reasonable measures to identify and pay the creditor(s) in respect of training compensation and solidarity contributions (as defined in the *FIFA Regulations on the Status and Transfer of Players*).

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

The auditor's report must:

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

11.8.6. RELEVANT ANNEXE

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

11.9. No OVERDUE PAYABLES TOWARDS EMPLOYEES

11.9.1. THE CRITERION

No.	Grade	Description
F.06	A	<p>NO OVERDUE PAYABLES IN RESPECT OF EMPLOYEES</p> <p>The licence applicant must prove that as at 31 March 2023 it has no overdue payables (as defined in 11.9.5) in respect of its employees as a result of contractual or legal obligations towards its employees due to be paid by the 28 February 2023 preceding the licence season.</p> <p>All employees that have worked for the licence applicant in the period from 1 January 2022 to 28 February 2023, including those who have left their post during this time, must be accounted for on both the licence applicant's No Payables to Employees Form and Employees Table.</p> <p>Signed confirmation must be obtained from each paid employee at the time of leaving that the licence applicant has met all its financial obligations arising from contractual agreements to the employee. Where signed confirmation is not obtained, supporting payroll documentation must be provided to confirm all payments due have been made.</p> <p>Licence applicants MUST provide an auditor's report of factual findings as per the detail of ANNEXE K with copies of documents (e.g. bank statements/ payroll records) on which he relied when forming his opinion.</p>

11.9.2. REPORTING DATE

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

11.9.3 INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

11.9.3.1. INTRODUCTION TO THE CONTENT OF PAYABLES IN RESPECT OF EMPLOYEES

For the purpose of criterion F.06, the term 'employees' includes the following persons:

- All professional players according to the applicable FIFA Regulations on the Status and Transfer of Players; and
- All administrative, technical, medical and security staff performing any of the functions referred to in personnel and administrative criteria P.01 – P.12 and P.15 – P.20.
- Service providers performing any of the functions referred to in personnel and administrative criteria P.01 – P.12 and P.15 – P.20.

If any of the "employees" is employed by, contracted to, a consultant of or otherwise provides services to an entity within the legal group structure or the reporting perimeter other than the licence applicant, these payables must be also included in the scope of F.06 above.

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

Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligations including wages, salaries, image rights payments, bonuses and other benefits. Amounts payable to people who, for various reasons, are no longer employed or engaged or an entity within the legal group structure of the licence applicant fall within the scope of criterion F.06 and must be settled within the period stipulated in the contract or defined by law, regardless of how such payables are accounted for in the financial statements.

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

11.9.3.2. EMPLOYEES TABLE

The licence applicant must prepare and submit to the licensor an employees table showing the following total balances in respect of the employees as at the 28 February 2023 preceding the licence season:

- a) Total Balance Payable;
- b) Total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February);
- c) Total amount deferred; and
- d) Total amount disputed.

The following information must be given, as a minimum, in respect of each overdue, deferred or disputed amount as at 28 February 2023, together with an explanatory comment:

- a) name and position/function of the employee (irrespective of whether the person was employed or engaged during the year up to 28 February 2023);
- b) start date and end date (if applicable);
- c) amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February 2023 and 31 March 2023 together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
- d) Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; and
- e) Amounts disputed, including the case references and a brief description of the positions of all involved parties.

The licence applicant must reconcile its liabilities as per the employees table to its underlying accounting records.

The licence applicant must confirm that the employees table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

11.9.4. ASSESSMENT OF THE INFORMATION

11.9.4.1 ASSESSMENT PROCEDURES

In respect of the “no overdue payables” criterion to employees, the licensor may decide:

- a) To assess itself the information submitted by the licence applicant; or
- b) To have independent auditors carry out the assessment procedures in accordance with ISRS 4400, in which case the licensor must assess the information submitted by the licence applicant (in particular the payables table and corresponding supporting documents) and review the auditor’s report. The licensor may carry out any additional assessment it believes necessary, including by extending the sample or requesting additional documentary evidence from the licence applicant.

11.9.4.2 Notwithstanding whether the assessment is carried out by the licensor or an independent auditor in respect of the “no overdue payables” criterion to employees, the following minimum procedures must be performed and described in the licensor’s or auditor’s report:

- a) Obtain the payables table as at 31 March submitted by the licence applicant in respect of obligations due to be paid by 28 February i.e. the employees table;
- b) Perform the necessary steps (including determination of the sample size) to assess the completeness and accuracy of the reported balances and issue a conclusion;

- c) Check the completeness of any overdue balance reported by the licence applicant as at 28 February;
- d) Check the settlement of any overdue payables between 28 February and 31 March;
- e) Identify any overdue balance as at 31 March.

11.9.5. LICENSOR DECISION

The UEFA Club Licence must be refused if:

- 1) The information in respect of payables to employees is not submitted to the IFA within the defined deadline.
- 2) The licence applicant submits, within the defined deadline, information that does not meet the minimum disclosure requirements.
- 3) As at 31 March 2023, the licence applicant has overdue payables in respect of its employees as a result of contractual or legal obligations due to be paid by 28 February preceding the licence season.

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

However, payables are not considered as overdue if the licence applicant/ licensee (i.e. debtor club) is able to prove by 31 March preceding the licence season that:

- a) the relevant amount has been settled, i.e. either paid in full or offset against the creditor's obligations towards the debtor; or
- b) the deadline for payment of the relevant amount has been deferred, i.e. an agreement has been concluded in writing with the creditor to extend the deadline for payment (a creditor not requesting payment of an amount does not constitute an extension of the deadline); or
- c) the relevant amount is subject to a legal claim or open proceedings, meaning:
 - i) the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payable, knowing that if the decision-making bodies (licensor or CFCB) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in this Manual (i.e. in order to buy time), the amount will still be considered as an overdue payable; or
 - ii) the debtor has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the relevant decision-making bodies (licensor or CFCB) that it has established reasons for contesting the claim or proceedings which have been opened, knowing that if the decision making bodies (licensor or CFCB) consider the reasons for contesting the claim or proceedings as manifestly unfounded, the amount will still be considered as an overdue payable.

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

The auditor's report must:

- a) include a statement confirming that the assessment was conducted by way of agreed-upon-procedures according to the International Standard on Related Services (ISRS) 4400 or

relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400.

- b) be submitted to the IFA together with the relevant documentation to form the basis for the licensing decision.

11.9.6. RELEVANT ANNEXE

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

11.10. NO OVERDUE PAYABLES TOWARDS EMPLOYEES

11.10.1. THE CRITERION

No.	Grade	Description
F.07	A	<p>NO OVERDUE PAYABLES TO SOCIAL/ TAX AUTHORITIES</p> <p>The licence applicant must prove that as at the 31 March 2023 it has no overdue payables (as defined in 11.10.5) to social/ tax authorities (HMRC):</p> <ol style="list-style-type: none"> as a result of contractual or legal obligations in respect of all employed individuals i.e. PAYE/ NIC due to be paid by the 28 February 2023. as a result of contractual or legal obligations relating to VAT, Corporation Tax and any other category of tax or amount (including but not limited to pension fund payments, social security and similar payments) due to be paid by 28 February 2023. <p>If amounts payable in relation to PAYE/ NIC, VAT Corporation Tax and any other category of tax or amount due to HMRC are overdue and have been deferred by mutual agreement, then written confirmation of such a deferment agreement MUST be provided relating to each category of tax owed.</p> <p>Such written deferment agreement(s) MUST be explicit in terms of total amounts owed and applicable deadlines/ schedule for payment(s) MUST also be included.</p> <p>Licence applicants must detail their PAYE/ NIC and VAT position over the period 1 January – 28 February 2023.</p> <p>Licence applicants MUST provide an auditor's report of factual findings as per the detail of ANNEXE K with copies of documents (e.g. bank statements/ payroll records) on which he relied when forming his opinion.</p>

11.10.2. REPORTING DATE

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

11.10.3. INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

The licence applicant must submit to the Irish Football Association a social/ tax table showing the total balance payable to the competent social/ tax authorities, total amount overdue as well as any remaining overdue amount as at 31 March 2023 (rolled forward from 28 February 2023), the total amount deferred and disputed and the total amount subject to a pending decision by the competent authority as at 28 February of the year preceding the licence season.

The following information must be given, as a minimum, in respect of each overdue, deferred, disputed or pending amount as at 28 February 2023, together with explanatory comment:

- a) Name of the creditor;

- b) Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February 2023 and 31 March 2023 together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
- c) Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; and
- d) Amounts subject to a pending decision by the competent authority and a brief description of the licence applicant's request; and
- e) Amounts disputed, including the case references and a brief description of the positions of all involved parties.

The licence applicant must reconcile its liabilities as per the social/tax table to its underlying accounting records.

The licence applicant must confirm that the social/ tax table is complete, accurate and in compliance with these regulations. This must be approved by management and this must be evidenced by way of a brief statement and signature by the executive body/authorized signatories of the licence applicant.

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

11.10.4 ASSESSMENT OF THE INFORMATION IN RELATION TO OVERDUE PAYABLES TOWARDS SOCIAL/TAX AUTHORITIES

11.10.4.1 ASSESSMENT PROCEDURES

In respect of the "no overdue payables" criterion towards Social/Tax authorities, the licensor may decide:

- a) To assess itself the information submitted by the licence applicant; or
- b) To have independent auditors carry out the assessment procedures in accordance with ISRS 4400, in which case the licensor must assess the information submitted by the licence applicant (in particular the payables table and corresponding supporting documents) and review the auditor's report. The licensor may carry out any additional assessment it believes necessary, including by extending the sample or requesting additional documentary evidence from the licence applicant.

11.10.4.2 Notwithstanding whether the assessment is carried out by the licensor or an independent auditor in respect of the "no overdue payables" criterion towards Social/Tax authorities, the following minimum procedures must be performed and described in the licensor's or auditor's report:

- a) Obtain the payables table as at 31 March submitted by the licence applicant in respect of obligations due to be paid by 28 February i.e. the Social/ Tax table;
- b) Perform the necessary steps (including determination of the sample size) to assess the completeness and accuracy of the reported balances and issue a conclusion;
- c) Check the completeness of any overdue balance reported by the licence applicant as at 28 February;
- d) Check the settlement of any overdue payables between 28 February and 31 March;
- e) Identify any overdue balance as at 31 March.

11.10.5. LICENSOR DECISION

The UEFA Club Licence must be refused if:

- 1) The information in respect of payables towards Social/ Tax authorities is not submitted to the IFA within the defined deadline.
- 2) The licence applicant submits, within the defined deadline, information that does not meet the minimum disclosure requirements.

- 3) As at 31 March 2023, the licence applicant has overdue payables to Social/ Tax authorities as a result of contractual or legal obligations due to be paid by 28 February preceding the licence season.

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

However, payables are not considered as overdue if the licence applicant/ licensee (i.e. debtor club) is able to prove by 31 March preceding the licence season that:

- a) the relevant amount has been settled, i.e. either paid in full or offset against the creditor's obligations towards the debtor; or
- b) the deadline for payment of the relevant amount has been deferred, i.e. an agreement has been concluded in writing with the creditor to extend the deadline for payment (a creditor not requesting payment of an amount does not constitute an extension of the deadline); or
- c) the relevant amount is subject to a legal claim or open proceedings, meaning:
 - i) the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payable, knowing that if the decision-making bodies (licensor or CFCB) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in this Manual (i.e. in order to buy time), the amount will still be considered as an overdue payable; or
 - ii) the debtor has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the relevant decision-making bodies (licensor or CFCB) that it has established reasons for contesting the claim or proceedings which have been opened, knowing that if the decision making bodies (licensor or CFCB) consider the reasons for contesting the claim or proceedings as manifestly unfounded, the amount will still be considered as an overdue payable; or
 - iii) the settlement of the relevant amount is pending meaning that the debtor has requested to a competent authority, in writing and in accordance with the applicable law, to extend the deadline for payment of payables to Social/ Tax authorities and the competent authority has confirmed in writing that this request has been deemed admissible and still pending by 31 March.

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

The auditor's report must:

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

11.10.6 RELEVANT ANNEXES

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

11.11 NO OVERDUE PAYABLES IN RESPECT OF UEFA AND THE LICENSOR

11.11.1 THE CRITERION

No.	Grade	Description
F.08	A	<p>NO OVERDUE PAYABLES IN RESPECT OF UEFA AND THE LICENSOR</p> <p>The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in ANNEXE H) in respect of UEFA, additional entities designated by UEFA or the licensor as a result of obligations due to be paid by the 28 February preceding the licence season.</p> <p>Payables in respect of UEFA include, but are not limited to, financial contributions imposed by the CFCB.</p> <p>By the deadline and in the form communicated by the licensor, the licence applicant must prepare and submit a declaration confirming total payables to UEFA, additional entities designated by UEFA and the licensor and the absence or existence of overdue payables.</p>

11.11.2. REPORTING DATE

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

11.11.3 ASSESSMENT OF THE INFORMATION IN RELATION TO OVERDUE PAYABLES TOWARDS SOCIAL/TAX AUTHORITIES

11.11.3.1 ASSESSMENT PROCEDURES

In respect of the “no overdue payables” criterion in respect of UEFA and the licensor, the licensor must perform, as a minimum, the following assessment procedures:

- Review any information received from UEFA with regard to pending overdue amounts owed by the licensor’s affiliated clubs and check the settlement of any overdue balance between 28 February and 31 March; and
- Carry out any additional assessment and request any additional documentary evidence from the licence applicant it believes necessary.

11.12. WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION

11.12.1. THE CRITERION

No.	Grade	Description
F.09	A	<p>WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION</p> <p>The licence applicant must submit written representation to the IFA within the seven days prior to the start of the Licensing Committee’s decision-making meeting, (26 April 2023), i.e. from 20-26 April 2023.</p>

11.12.2. REPORTING PERIOD

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

11.12.3. INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

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

The licence applicant must confirm:

- a) that all documents submitted to the licensor are complete, accurate and in compliance with these regulations;
- b) whether or not any significant change or similar event has occurred in relation to its licensing application or any of the club licensing criteria;
- c) whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements and reviewed interim financial statements (If so, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made;

The licence applicant must, in particular, declare whether any of the following have occurred:

- i. Fixed term borrowing approaching maturity without realistic prospects of renewal or repayment;
- ii. Indications of withdrawal of financial support by financiers and other creditors;
- iii. Substantial operating losses since the last submitted financial statements;
- iv. Inability to pay creditors on due dates;
- v. Inability to comply with the terms of loan agreements with finance providers;
- vi. Discovery and confirmation of material fraud or errors that show the financial statements are incorrect;
- vii. Determination of pending legal proceedings against the licence applicant that result in claims that are unlikely to be satisfied;
- viii. The executive responsibilities of the licence applicant are being undertaken by a person(s) under some external appointment, relating to legal or insolvency procedures, rather than by the management;
- ix. A significant change of key management;
- x. Management determines that it intends to liquidate the entity, cease trading, or seek protection from creditors pursuant to laws or regulations, or that it has no realistic alternative but to do so.
- xi. Player transactions where the amounts paid or received are significant;
- xii. Transactions relating to property – for example, in relation to the licence applicant's stadium; and
- xiii. Any other events or conditions of major economic importance.

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

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

11.12.4. LICENSOR'S ASSESSMENT OF THE WRITTEN REPRESENTATION LETTER PRIOR TO THE LICENSING DECISION

1. The UEFA Club Licence must be refused if the written representation letter is not submitted to the licensor within the defined deadline.
2. In respect of the written representation letter, the licensor must read and consider the impact of any significant change that has occurred in relation to the club licensing criteria.
3. The licensor must also read and consider the information in respect of any event

or condition of major economic importance, in combination with the financial statements, future financial information and any additional documentary evidence provided by the licence applicant.

4. The licensor must assess the club's ability to continue as a going concern until at least the end of the licence season. The UEFA Club Licence must be refused if, based on the financial information that the licensor has assessed, in the licensor's judgement, the licence applicant may not be able to continue as a going concern until at least the end of the licence season.

5. If the licence applicant or any parent company of the licence applicant included in the reporting perimeter is/was seeking protection or has received/is still receiving protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season, then the UEFA Club Licence must be refused. For the avoidance of doubt the UEFA Club Licence must also be refused even if the concerned entity is no longer receiving protection from its creditors at the moment the licensing decision is taken.

6. The licensor must check that the total amount paid in the latest reporting period to or for the benefit of agents/intermediaries and the last audited annual financial information assessed by the licensor have been made publicly available either on the licence applicant's website or the licensor's website.

11.13. CRITERION: FUTURE FINANCIAL INFORMATION

11.13.1 THE CRITERION

No.	Grade	Description
F.10	A	<p>FUTURE FINANCIAL INFORMATION</p> <p>The licence applicant must prepare and submit future financial information to demonstrate to the licensor its ability to continue as a going concern until the end of the licence season if the auditor's report in respect of the annual financial statements or interim financial statements submitted in accordance with F.02 and F.03 includes, regarding the going concern, an emphasis of matter, a key audit matter or a qualified opinion/conclusion.</p>

11.13.2. REPORTING PERIOD

The licence applicant must prepare future financial information covering the period commencing immediately after the later of the annual accounting reference date of the annual financial statements (submitted in accordance with F.02) or, if applicable, the balance sheet date of the interim financial statements (submitted in accordance with F.03), and ending at the end of the licence season, i.e. on 31 May 2024.

For example, the future financial information would cover the 17-month period from 1 January 2023 to 31 May 2024.

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

11.13.3. INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

Future financial information must consist of:

- a budgeted balance sheet, with comparative figures for the immediately preceding reporting period and interim period (if applicable);
- a budgeted profit and loss account/income statement, with comparative figures for the immediately preceding reporting period and interim period (if applicable);
- a budgeted cash flow statement, with comparative figures for the immediately preceding reporting period and interim period (if applicable);

d) explanatory notes, including a brief description of each of the significant assumptions (with reference to the relevant aspects of historic financial and other information) that have been used to prepare the future financial information, as well as of the key risks that may affect the future financial results; and

e) all the other information necessary to the IFA in order to form an opinion about the future prospects of the licence applicant.

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

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

The future financial information together with the assumptions upon which they are based must be approved by the licence applicant's management. This must be evidenced by way of a declaration by the licence applicant's management that the future financial information submitted is complete, accurate and in compliance with the regulations..

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

11.13.4. LICENSOR'S ASSESSMENT PROCEDURES AND DECISION

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

These minimum assessment procedures will include the following:

- a) Check whether the future financial information is arithmetically accurate;
- b) Through discussion with management and review of the future financial information, determine whether the future financial information has been prepared using the disclosed assumptions and risks;
- c) Check that the opening balances contained within the future financial information are consistent with the balance sheet shown in the immediately preceding audited annual financial statements or reviewed interim financial statements (if such interim statements have been submitted); and
- d) Check that the future financial information has been formally approved by the executive body of the licence applicant.
- e) If applicable: examine corresponding supporting documents, including for example agreements with sponsors, banking facilities, share capital increase, bank guarantees and minutes of the board.

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

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

- The UEFA Club Licence must be refused if the licence applicant does not submit future financial information, which meets the minimum requirements for the content and accounting as defined in the criterion, within the defined deadline.
- The UEFA Club Licence must be refused if, based on the financial information that the IFA has assessed, in the IFA's judgement, the licence applicant may not be able to meet its



financial commitments as they fall due and continue as a going concern until at least the end of the licence season.

11.13.5 RELEVANT ANNEXES

ANNEXE M Future Financial Information

12. EXCEPTIONAL AND TRANSITIONAL PROVISIONS IN RESPECT OF THE CLUB LICENSING REQUIREMENTS ENTERING INTO FORCE ON 1 JUNE 2023 FOR THE AWARD OF LICENCES FOR SEASON 2024-25

12.1 SPORTING CRITERIA FUTURE REQUIREMENTS

No.	Grade	Description
S.01	A	<p>DEVELOPMENT TEAMS</p> <p>The licence applicant must have the following development teams within its legal entity, another legal entity included in the reporting perimeter or a club affiliated to its legal entity:</p> <ul style="list-style-type: none"> a) at least <u>four</u> development teams within the age range of 10 to 21; b) at least <u>one</u> development team below the age of 10 or organised football activities for those below the age of 10;
S.08	B	<p>WOMEN'S FOOTBALL ACTIVITIES</p> <p>The licence applicant must support women's football by implementing measures and activities aimed to further develop, professionalise, and popularise women's football such as:</p> <ul style="list-style-type: none"> a) entering a first and/or youth team in a recognised IFA/NIFL/NIWFA programme and/or competition; b) providing support to an affiliated women's football club; or c) organising other women's football initiatives as defined by the licensor.

12.2 PERSONNEL & ADMINISTRATIVE CRITERIA FUTURE REQUIREMENTS

No.	Grade	Description
P.06	A	<p>GOALKEEPER COACH OF FIRST SQUAD</p> <p>The licence applicant must have appointed a qualified goalkeeper coach who assists the head coach in goalkeeping matters of the first squad.</p> <p>The goalkeeper coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:</p> <ul style="list-style-type: none"> a) Highest available valid UEFA goalkeeper licence according to the licensor's membership status under the UEFA Coaching Convention; b) Valid UEFA recognition of competence equivalent to the licence required under a) above. c) Has at least started the required UEFA coaching diploma course. Registration for the required diploma course is not sufficient to meet this criterion.
P.07	A	<p>DEVELOPMENT COACHES</p> <p>At least <u>three</u> youth team head coaches must hold as a minimum:</p> <ul style="list-style-type: none"> 1. a valid UEFA A coaching licence or any valid non-UEFA coaching licence which is equivalent to the UEFA A coaching licence and recognised by UEFA as such; or 2. have already started and attended the UEFA A coaching licence course

No.	Grade	Description
		<p>and be working towards completion in a reasonable timeframe. Simple registration to the UEFA A coaching licence course is not sufficient to meet this criterion;</p> <p>3. or the UEFA Elite Youth A Licence as issued by the IFA and recognised by UEFA; or</p> <p>4. have already started and attended the UEFA Elite Youth A Licence course and be working towards completion in a reasonable timeframe. Simple registration to the UEFA Elite Youth A Licence course is not sufficient to meet this criterion; or</p> <p>5. valid UEFA recognition of competence equivalent to the licence required under 1, 2, 3 and 4 above as applicable.</p>
P.20	B	<p>GOALKEEPER COACH OF YOUTH TEAMS</p> <p>The licence applicant must have appointed a qualified goalkeeper coach who assists the head coach in goalkeeping matters of the first squad.</p> <p>The goalkeeper coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:</p> <p>a) Second-highest available valid UEFA goalkeeper licence according to the licensor's membership status under the UEFA Coaching Convention;</p> <p>b) Valid domestic goalkeeper licence</p> <p>c) Valid UEFA recognition of competence issued in accordance with the UEFA Coaching Convention and equivalent to the licence required under a) above.</p> <p>d) Has at least started the required UEFA coaching diploma course. Registration for the required diploma course is not sufficient to meet this criterion.</p>

12.3 FINANCIAL CRITERIA FUTURE REQUIREMENTS

No.	Grade	Description
F.10	A	<p>NET EQUITY RULE</p> <p>The licence applicant must report in its annual financial statements or interim financial statements (whichever close as at the 31 December preceding the deadline for submission of the application to the licensor and preceding the deadline for submission of the list of licensing decisions to UEFA) a net equity position which:</p> <p>a) is positive; or</p> <p>b) has improved by 10% or more since the previous 31 December.</p> <p>Net equity means the residual interest in the assets of the entity after deducting all its liabilities as set out in its annual financial statements or interim financial statements as applicable.</p> <p>If a licence applicant's assets exceed its liabilities, then the licence applicant has a net asset position, i.e. positive equity. If a licence applicant's liabilities exceed its assets, then the licence applicant has a net liability position, i.e. negative equity.</p>

No.	Grade	Description
		<p>For licence season 2023 for the award of licences for 2024/25, failure to fulfil the net equity rule will not lead to refusal of a licence but to a sanction defined by the licensor according to its catalogue of sanctions.</p> <p>For licence season 2024 for the award of licences for season 2025/26, there will be a refusal of a licence if this provision is not complied with.</p>

13. FINAL PROVISIONS

13.1 *Language of correspondence*

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

13.2 *Annexes*

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

13.3 *Implementing provisions and licensing documents*

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

13.4 *Issuance, abrogation, amendments and entry into force*

This Manual was issued by the Licensing Committee.

This Manual replaces the *Irish Football Association Club Licensing Manual for Award of the UEFA Club Licence for Season 2022/23 (Version 1.14)*.

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

ANNEXE A - DEVELOPMENT PROGRAMME POLICY GUIDANCE DOCUMENT

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

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

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

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

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

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

1. Objectives and Philosophy/ Principles

Programme Objectives

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

Programme Philosophy/ Principles

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

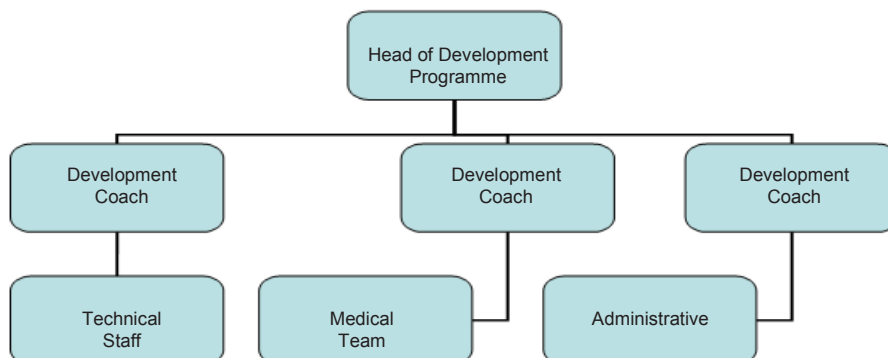
The Development Programme's philosophy must reflect its commitment to its players, the programme, and the first squad.

2. Organisation Structure for a Development Programme

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

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

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



3. Codes of Conduct

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

Good Practice/ Code of Conduct for Normal Activities

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

Good Practice/ Code of Conduct for Club Outings

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

Good Practice/ Code of Conduct for Overnight Stays

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

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

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

5. Health and Safety

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

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

6. Medical

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

7. Insurance

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

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

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

Email: GMcKee@irishfa.com

(W) 02890 667458

(M) 07783360056

8. Mandatory Education Policy

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

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

9. Football Education Programme for the Different Age Groups

Football Education - Tactics

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

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

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

Example:

IFA FC - Under _X_ Performance Programme

YEAR 1/2 CURRICULUM – WEEK 1 TO 12

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

10. Method of Review, Evaluation and Feedback

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

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

11. Validity of the Programme

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

12. Financial Resources/ Provisions Extended to Players

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

Financial Resources

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

Infrastructure/ Match Facilities

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

Equipment

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

Services

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

13. Sign Off

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

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

A. Principles

1. The auditor must be independent and in compliance with the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants (see F.02 and F.03).
2. The auditor must be a member of one of the relevant IFAC member bodies (Chartered Accountants Ireland, Association of Chartered Certified Accountants, The Institute of Chartered Accountants in England and Wales or The Institute of Chartered Accountants of Scotland).
3. One of the core functions within the role **P.02, 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 the 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 the licensing decision.
3. The auditor must assess supplementary information and/or restated financial statements, if any. This assessment must:
 - a) describe the procedures prescribed by the licensor and the findings in respect of each;
 - b) include a statement confirming that the assessment was conducted by way of agreed-upon procedures according to the ISRS 4400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400; and
 - c) be submitted to the licensor together with the supplementary information to form a basis for the licensing decision.
4. Financial information other than that defined in paragraphs 1 to 3 above may be assessed by an auditor. In this case, the auditor's report must:
 - a) include a statement confirming that the assessment was conducted either:
 - i) by way of agreed-upon procedures according to the ISRS 4400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400; or
 - ii) for the assessment of future financial information (if applicable) according to the International Standards for Assurance Engagements (ISAE) 3400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISAE 3400 and
 - b) be submitted to the licensor together with the relevant documentation to form a basis for the licensing decision.

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

1. Notwithstanding the requirements of UK legislation for incorporated companies, the financial criteria of this Manual require licence applicants to present a specific minimum level of financial information to the licensor as set out in F.02, F.03 and F.10.
2. Each component of the financial statements must be identified clearly. The following information must be displayed prominently, and repeated where necessary within the financial statements, for a proper understanding of the information presented:
 - a) The name (and legal form), domicile and business address of the reporting entity/entities and any change in that information since the previous annual accounting reference date;
 - b) Whether the financial information covers the individual licence applicant, a group of entities or some other combination of entities, and a description of the structure and composition of any such group or combination;
 - c) The annual accounting reference date and the period covered by the financial information (for both current and comparative information); and
 - d) The presentation currency.
3. If the annual financial statements and/or interim financial statements are not in compliance with the disclosure requirements set out in **ANNEXE H**, then the licence applicant must also submit to the licensor:
 - a) supplementary information to meet the disclosure requirements set out in **ANNEXE H**;
 - b) an assessment report provided by the same auditor that signs the annual financial statements and/or interim financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the restated financial statements.

B. Balance sheet

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

Assets

- i. Cash and cash equivalents
- ii. Accounts receivable from player transfers (current and non-current)
- iii. Accounts receivable from group entities and other related parties (current and non-current)
- iv. Other current accounts receivable
- v. Tax assets (current and non-current)
- vi. Inventories
- vii. Other assets (current and non-current)
- viii. Tangible assets
- ix. Intangible assets – player registrations
- x. Intangible assets – other
- xi. Investments

Liabilities

- xii. Bank overdrafts
- xiii. Bank and other loans (current and non-current)
- xiv. Accounts payable to group entities and other related parties (current and non-current)
- xv. Accounts payable relating to player transfers (current and non-current)

- xvi. Accounts payable to employees (current and non-current)
- xvii. Accounts payable to social/tax authorities (current and non-current). PAYE/NIC and VAT must be shown as separate individual figures, not as one combined total.
- xviii. Accruals and deferred income (current and non-current)
- xix. Other tax liabilities (current and non-current)
- xx. Other current accounts payable
- xxi. Provisions (short and long term)
- xxii. Other liabilities (current and non-current)

Net assets/ liabilities

- xxiii. Net assets/ liabilities

Equity

- xxiv. Share/fund capital
- xxv. Revaluation reserve
- xxvi. Retained earnings
- xxvii. Other reserves

2. Management may consider that line items (i) to (xxvii) are best presented on the face of the balance sheet or in the notes.

C. Profit and loss account

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

Revenue

- i. Gate receipts
- ii. Sponsorship and advertising
- iii. Broadcasting rights
- iv. Commercial activities
- v. UEFA solidarity and prize money
- vi. Grants/subsidies from national football body or government
- vii. Other operating income
- viii. Total revenue (sum of items i to vii)

Expenses

- ix. Cost of sales/materials
- x. Employee benefits expenses (players and other employees)
- xi. Depreciation and impairment of tangible assets
- xii. Amortisation and impairment of other intangible assets (excluding player registrations)
- xiii. Other operating expenses
- xiv. Total operating expenses (sum of items ix to xiii)

Player Registrations:

- xv. Amortisation of player registrations and impairment of player registrations
- xvi. Profit/loss on disposal of player registrations
- xvii. Other transfer income/expenses
- xviii. Total net result of accounting for player registrations (sum of items xv and xvii)

Other

- xix. Profit/loss on disposal of tangible assets

- xx. Finance income and expense
- xxi. Non-operating income/expense
- xxii. Tax income/expense
- xxiii. Net result (sum of items viii, xiv, xviii and xix to xxii).

2. Management may consider that line items (i) to (xxiii) are best presented on the face of the profit and loss account or in the notes.

D. Cash flow statement

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

a) Cash flow from operating activities

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

- i) Net cash inflow/outflow from operating activities

b) Cash flows from investing activities

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

- ii) Cash inflows/outflows from acquisition/disposal of player registrations

- iii) Cash inflows/outflows from acquisition/disposal of tangible assets

- iv) Other cash inflow/outflows from investing activities

c) Cash flows from financing activities

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

- v) Cash inflow/ outflows from borrowings – shareholders and related party

- vi) Cash inflow/ outflows from borrowings – financial institutions

- vii) Cash inflow from increase of capital/ equity

- viii) Cash outflows from dividends paid to owners/ shareholders

- ix) Other cash inflow/ outflows from financing activities

d) Other cash flows

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

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

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

E. Notes to the financial statements

1. Notes to the annual financial statements must be presented in a systematic manner. Each item on the face of the balance sheet, profit and loss account and cash flow statement must be cross-referenced

to any related information in the notes. The minimum requirements for disclosure in notes are as follows:

a) Accounting policies

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

b) Tangible assets

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

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

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

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

c) Intangible assets

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

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

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

See **ANNEXE I** for further information on accounting requirements for player registrations.

d) Pledged revenues and assets

The reporting entity must disclose:

- i) The existence and amounts of restrictions on title, and property, plant and equipment (such as the stadium and training facilities) pledged as security for liabilities or contingent liabilities.
- ii) The existence and carrying amounts of intangible assets whose title is restricted and the carrying amount of intangible assets (such as player registrations) pledged as security for liabilities or contingent liabilities; and
- iii) The existence and carrying amount of financial assets and/or amount of future income (such as receivables and future income in respect of disposal of a player's registration, competition distributions/prize money, season ticket and other gate receipts, broadcasting rights and sponsorship arrangements) pledged as security for liabilities or contingent liabilities.

e) Investments

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

- i) Name;
- ii) Country of incorporation or residence;
- iii) Type of business/operations of the entity;
- iv) Proportion of ownership interest;
- v) If different, proportion of voting power held; and
- vi) Description of the method used to account for the investments.

f) *Bank overdrafts and loans*

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

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

g) *Provisions*

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

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

h) *Issued capital and reserves*

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

i) *Share/fund capital*

In relation to share capital issued during the reporting period the following must be disclosed:

- Number and type of shares issued;
- Share premium (if applicable) arising on the shares issued;
- Total amount raised as a result of the issuing of shares;
- Reason for the issuing of new shares.

ii) *Revaluation reserves*

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

iii) *Other reserves*

Any other form of reserves that is not contained in revaluation reserves, including any changes for the reporting period and any restrictions on the distribution of the balance to shareholders, must be disclosed.

iv) *Retained earnings*

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

i) *Controlling party and ultimate controlling party*

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

j) *Related-party transactions*

A related-party transaction means a transfer of resources, services or obligations between related parties, regardless of whether a price has been charged. A related-party transaction may or may not have taken place at fair value.

If there has been one or more related party transactions during the reporting period, the reporting entity must disclose the nature of the related party relationship, as well as information about the transaction(s) and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements. Items of a similar nature may be disclosed in aggregate except when separate disclosure is necessary to understand the effects of related-party transactions on the financial statements of the reporting entity.

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

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

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

- The parent;
- Entities with joint control or significant influence over the reporting entity;
- Subsidiaries;
- Associates;
- Joint ventures in which the reporting entity is a venturer;
- The entity or its parent's key management personnel; and
- Other related parties

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

k) Contingent liabilities

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

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

l) Events after the balance sheet date

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

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

m) Other disclosures

i) Agents/ intermediaries fees

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

ii) Tax expense

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

iii) Miscellaneous

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

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

- a) a statement that the same accounting policies and methods of computation are followed in the interim financial statements as in the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the change;
- b) notes equivalent to those in the annual financial statements as defined in paragraph E; and
- c) disclosure of any events or transactions that are material to an understanding of the interim period.

F. Player identification table

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

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

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

ANNEXE I – ACCOUNTING REQUIREMENTS FOR THE PREPARATION OF FINANCIAL STATEMENTS

A. Principles

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

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

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

2. Financial statements must be prepared on the assumption that the licence applicant is a going concern, meaning it will continue in operation for the foreseeable future. It is assumed that the licence applicant has no intention or need to go into liquidation, cease trading or seek protection from creditors pursuant to laws or regulations.

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

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

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

5. If the annual financial statements and/or interim financial statements are not in compliance with the accounting requirements set out in **ANNEXE G**, then the licence applicant must also submit to the licensor:

- a) restated financial statements to meet the accounting requirements set out in **ANNEXE G**, covering the same period and including comparative amounts for the previous comparative period;
- b) a declaration by the licence applicant's management that the restated financial statements are complete, accurate and in compliance with the regulations; and
- c) an assessment report provided by the same auditor that signs the annual financial statements and/or interim financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the restated financial statements.

6. Restated financial statements must include:

- a) a restated balance sheet as at the end of the period;
- b) a restated profit and loss account/income statement for the period;
- c) a restated statement of changes in equity for the period; and
- d) notes, comprising a summary of significant accounting policies, other explanatory notes, and a note (or notes) reconciling the balance sheet and profit and loss account/income statement between the

restated financial statements and the relevant annual financial statements or interim financial statements.

B. Consolidation/ combination requirements

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

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

1. 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.
2. 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.
3. Licence applicants that capitalise the costs of a player's registration as an intangible asset must apply certain minimum accounting requirements as described in paragraphs 4, 5 and 6 of this part paragraph 3. A licence applicant can expense the costs of a player's registration rather than capitalise them as an intangible asset if this is permitted under national accounting practice.
4. 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) Only directly attributable costs of a player's registration can be capitalised as an intangible asset. For accounting purposes, the carrying value of an individual player must not be re-valued upwards, even though a licence applicant's 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 a licence applicant's own youth sector must not be included in the balance sheet – as only the costs of player's registration are to be capitalised. All forms of consideration to and/or benefit of players (such as sign-on fees) must be treated as employee benefit 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 a player's registration even if the borrowings were obtained to help finance the acquisition of player registrations.
 - b) Amortisation of costs of a player's registration 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.
 - c) 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 from the date the player's registration is acquired and 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.

- d) All capitalised player values must be reviewed for impairment each year by the licence applicant's management. If the recoverable amount for an individual player is lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an impairment cost. The licensor requires each of its licence applicants to apply consistent accounting policies in respect of player registration costs.

In exceptional circumstance when it becomes clear by the annual accounting reference 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 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, the future wages of a player suffering from a career-threatening injury or permanently unable to play professional football must continue to be recognised as employee benefit expenses throughout the duration of the player's contract.
 - ii. the management of the club is committed to permanently transfer the registration of a player and the transfer occurs just after the annual accounting reference date, then the net book value of the player's registration on the balance sheet can be impaired if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than his net book value. The accounting principle must be disclosed in the financial statements and must be applied consistently from one reporting period to another.
- e) 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 net disposal proceeds 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.

5. Profit/loss on disposal of a player's registration must be calculated net of any amounts paid and/or payable that are directly attributable to the disposal of the player's registration, comprising:

- a) realised conditional transfer compensation for amounts which have become payable on the disposal of the player's registration (e.g. sell-on fee payable to another club);
- b) any other directly attributable amounts paid and/or payable to another party such as another football club, agent/intermediary, or national football association/league.

6. The licence applicant must apply the following adjustments in respect of the permanent transfer of a player's registration between clubs that are related parties:

- a) The club that has transferred in the player's registration must calculate the cost of acquiring the player's registration – for the calculation of an amortisation charge for the reporting period (for clubs using the capitalisation and amortisation method of accounting for player registrations) or for the costs of the player's registration (for clubs using the income and expense method of accounting for player registrations) – using the greater of the following amounts:
 - i) The actual transaction cost of acquiring the player's registration;
 - ii) The historical costs of the player's registration in the financial statements of the club that has transferred out the player. If the calculated amortisation charge is greater than the recorded amortisation charge or the calculated costs of the player's registration are greater than the recorded costs of the

player's registration, then an appropriate adjustment must be made so that the difference is recognised in the restated financial statements.

b) The club that has transferred out the player's registration must calculate the disposal proceeds of the player's registration – for the calculation of the profit on disposal of the player's registration (for clubs using the capitalisation and amortisation method of accounting for player registrations) or for the income from the player's registration (for clubs using the income and expense method of accounting for player registrations) – using the lower of the following amounts:

- i) The actual transaction proceeds on disposal;
- ii) The net book value in respect of the costs of the player's registration in its financial statements.

If the calculated profit on disposal is lower than the recorded profit on disposal or the calculated income from the player's registration is lower than the recorded income from the player's registration, then an appropriate adjustment must be made so that the difference is recognised in the restated financial statements.

7. The above accounting requirements apply by analogy to any other personnel, e.g. head coach, and release income/costs or similar paid 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 a player's registration as an intangible asset on its balance sheet and to systematically allocate 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 benefit 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 directly attributable 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 a 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.

7. The licence applicant must apply the following adjustments in respect of the temporary transfer of a player's registration between clubs that are related parties:

a) The club that has temporarily transferred in the player's registration must calculate an expense amount in respect of the player for the reporting period using the greater of the following amounts:

- i) The actual transaction cost in the reporting period;
- ii) The aggregate amount of the amortisation charge in respect of the player's registration and the employee benefit expenses in respect of the player for the period of the loan as recorded in the financial statements of the club that has temporarily transferred out the player.

If the calculated expense is greater than the recorded expense, then an appropriate adjustment must be made so that the difference is recognised in the restated financial statements.

b) The club that has temporarily transferred out the player's registration must calculate an income amount in respect of the player for the reporting period using the lower of the following amounts:

- i) The actual transaction income in the reporting period;
- ii) The aggregate amount of the amortisation charge in respect of the player's registration and the employee benefit expenses in respect of the player for the period of the loan as recorded in the financial statements of the club that has temporarily transferred out the player.

If the calculated income amount is lower than the recorded income, then an appropriate adjustment must be made so that the difference is recognised in the restated financial statements.

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 services 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 benefit 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 benefit 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 benefit 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 period

2. Broadcasting rights 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 period.
- b) Revenue in respect of broadcasting rights and/or consideration for participation in a competition which are variable considerations that depend 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 advertising revenues

- a) Revenue in respect of sponsorship rights and advertising which are fixed considerations must be recognised on a proportionate basis over the period covered by the sponsorship rights and/or advertising arrangements.
- b) Revenue in respect of sponsorship rights and advertising which are variable considerations that depend 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 and/or advertising arrangements must be measured at fair value.

4. Donations and grants/subsidies

- a) A donation is an unconditional gift of consideration that must be recognised as other operating income when received.
- b) Grants/subsidies 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/subsidy and the grant/subsidy will be received. Then, a grant/subsidy 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/subsidies were intended to compensate.

Therefore, grants/subsidies in respect of specific expenses are recognised in profit and loss in the same reporting period(s) as the relevant expenses.

Similarly, grants/subsidies 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 are recognised. A grant/subsidy that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support with no future related costs must be recognised in profit or loss in the period in which it becomes receivable.

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

As described in sections F.06, F.07 and F.08, the licence applicant must prove that as at 31 March preceding the licence season it has no overdue payables to football clubs, its employees or social/tax authorities in respect of obligations due to be paid by 28 February.

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

The licence applicant shall prepare a transfers table as per 11.8.3.2, an employees table as per 11.9.3.2. and a social/tax table as per 11.10.3. The tables shall be submitted to the licensor. The auditor is required to perform agreed-upon procedures and the auditor must obtain these tables and supporting evidence.

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

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

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

[Note: procedures in respect of each of payables to football clubs in respect of transfer and loan activities (as defined in F.05), payables towards employees (as defined in F.06) and payables toward tax authorities (as defined in F.07) are separately illustrated in this illustrative report.]

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

The list of employees, amounts payable to tax authorities and amounts payables due to football clubs 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 due to football clubs as defined in F.05]

Our work consisted of the following procedures:

- 1) Obtaining a list of all transfer and loan activity into the licence applicant up to 28 February 20XX.
- 2) Obtaining representations from the directors of the licence applicant that either:
 - i) the balance due as at 31 March 20YY that refers to payables to football clubs due to be paid by 28 February 20XX has been fully paid by 31 March 20YY; [or*]

Where there is an amount due as at 31 March that refers to transfer and loan activities due to be paid by 28 February 20XX

- (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 debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or*]
 - (iv) the debtor has contested a claim which has been brought or proceedings which have been opened against it by a creditor (HMRC) in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the decision-making bodies that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.
- 3) Examination of the bank statements, 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 that refer to payables to football clubs due to be paid by 28 February 20XX have according to the accounting records of the licence applicant since that date been paid in full by 31 March 20YY.

[or*]

All the recorded payables due regarding transfer and loan activities as at 31 March activities that refer to payables to football clubs due to be paid by 28 February 20XX are in the course of payment under an agreement in writing with the creditor (a copy of the agreement letter is attached) [and/or*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached) [and/or*] can demonstrate that 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 employees as defined in F.06]

Our work consisted of the following procedures:

1. Obtaining the employees table prepared by management.
2. Obtaining and inspecting a randomly selected sample of at least 8 employee confirmation letters and comparing the information to that contained in the employees table. (Please provide a list of the employees selected)
3. Obtaining representations from the directors of the licence applicant that either:
 - (i) the balance due as at 31 March 20YY for each employee that refers to payables in respect of contractual and legal obligations due to be paid by 28 February 20XX has been fully paid by 31 March 20YY; [or*]

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

- (ii) an agreement 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 debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables [or*]
- (iv) the debtor has contested a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the decision-making bodies that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

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

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

Conclusion [in respect of payables towards employees]

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

[either*]

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

[or*]

All the recorded payables towards employees due as at 31 March 20YY that refer to payables in respect of contractual and legal obligations towards its employees due to be paid by 28 February 20XX are in the course of payment under an agreement in writing with the employee concerned (a copy of the agreement letter is attached) [and/or*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached) [and/or*] can demonstrate that 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.07]

Our work consisted of the following procedures:

- 1) Agreeing the recorded balance of all outstanding taxes due to be paid as at 28 February 20XX to the books and records of the licence applicant. (Please provide the appropriate records)
- 2) Obtaining representations from the directors of the licence applicant that either:
 - i) the balance due as at 31 March 20YY that refers to payables towards tax authorities due to be paid by 28 February 20XX has been fully paid by 31 March 20YY; [or*]

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

- (ii) an agreement 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 settlement of the relevant amount is pending meaning that the debtor has requested to a competent authority, in writing and in accordance with the applicable law, to extend the deadline for payment of payables to Social/ Tax authorities and the competent authority has confirmed in writing that this request has been deemed admissible and still pending by 31 March; [or*]
- (iv) the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; [or*]
- (v) the debtor has contested a claim which has been brought or proceedings which have been opened against it by a creditor (HMRC) in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the decision-making bodies that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

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

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

Conclusion [in respect of payables towards tax authorities]

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

[either*]

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

[or*]

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

[Detail any exceptions]

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

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

(Signature)

Auditor

[Date of report]

*delete as appropriate

ANNEXE M – FUTURE FINANCIAL INFORMATION

Introduction

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

For the purpose of this illustration, it is assumed that the licence applicant has an annual accounting period that ends on 30 June 2022; that the interim financial statements are prepared for the six months ended 31 December 2022; that the licensor has a submission deadline of 31 March 2023 in respect of the 2023/24 licensing season; and that the period covered for future financial information is the period from 1 January 2023 to 30 June 2024. In this illustration, no figures have been included in the financial schedules. Please note that the future financial information must be prepared, as a maximum, on a quarterly basis.

To Whom Does This Apply?

The licence applicant must prepare and submit future financial information to demonstrate to the licensor its ability to continue as a going concern until the end of the licence season if the auditor's report in respect of the annual financial statements or interim financial statements submitted in accordance with F.02 and F.03 includes, regarding the going concern, an emphasis of matter, a key audit matter or a qualified opinion/conclusion.

Accounting Policies

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

Future Financial Information

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

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

Future financial information consists of:

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

Assumptions

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

[Name of licence applicant]

Future financial information covering the 18-month period ending 30 June 2024 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 2022.

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

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

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

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

..... (Executive Officer)

..... (Date)

On behalf of [licence applicant]

ANNEXE N - DEFINITION OF TERMS

Terms	Definitions
Administration Procedures	A voluntary or mandatory process that may be used as an alternative to the liquidation of an entity, often known as going into administration. The day-to-day management of the activities of an entity in administration may be operated by the administrator on behalf of the creditors.
Agent/ intermediary	A natural or legal person who, for a fee or free of charge, represents players and/or clubs in negotiations with a view to concluding an employment contract or represents clubs in negotiations with a view to concluding a transfer agreement.
Agreed-upon procedures ("AUP")	In an engagement to perform agreed-upon procedures, an auditor is engaged to carry out those procedures of an audit nature to which the auditor and the entity and any appropriate third parties have agreed and to report on factual findings. The recipients of the report must form their own conclusions from the report by the auditor. The report is restricted to those parties that have agreed to the procedures to be performed since others, unaware of the reasons for the procedures, may misinterpret the results.
Annual Accounting Reference Date	The annual accounting reference date of the reporting entity.
Associate	An entity, including an unincorporated entity such as a partnership, which is neither a subsidiary nor an interest in a joint venture and over which the investor has significant influence.
Budget	The schedules containing an entity's future financial information, based on management's assumptions about events that may occur in the future and possible actions by an entity.
Club licensing criteria	Requirements, divided into five categories (sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial), to be fulfilled by a licence applicant for it to be granted the UEFA Club Licence.
Club Licensing Quality Standard	Document that defines the minimum requirements with which licensors must comply to operate the club licensing system.
Club monitoring requirements	Requirements to be fulfilled by a licensee that has qualified for a UEFA club competition. These requirements are defined in the applicable UEFA Club Licensing and Financial Fair Play Regulations.
Control	The power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. Control may be gained by share ownership, statutes or agreement.
Costs of acquiring a player's registration	Amounts paid and/or payable for the acquisition of a player's registration, excluding any internal development or other costs. They include: <ul style="list-style-type: none"> • Transfer fee and realised conditional transfer amounts, including training compensation and solidarity contributions, paid and/or payable to another football club and/or third party to transfer-in the player's registration; • Agents/intermediaries fees; and • Other direct costs of acquiring the player's registration e.g. transfer fee levy
Deadlines for submission of the application to the licensor	The dates by which the Licensor requires licence applicants to have submitted all relevant information for their applications for the UEFA Club Licence.

Deadline for submission of the list of licensing decisions to UEFA	The date by which the Irish Football Association must submit to UEFA the list of licensing decisions. This date is defined by UEFA each year and announced to the IFA. In principle this date is 31 May.
Event or condition of major economic importance	An event or condition that is considered material to the financial statements of the reporting entity/entities and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity/entities if it occurred during the financial reporting period or interim period.
Future Financial Information	Information in respect of the financial performance and position of the club in the reporting periods ending in the years following commencement of the UEFA club competitions.
Government	Any form of government, including government agencies, government departments and similar bodies, whether local or national.
Group	A parent and all its subsidiaries. A parent is an entity that has one or more subsidiaries. A subsidiary is an entity, including an unincorporated entity such as a partnership that is controlled by another entity (known as the parent).
Image rights payments	Amounts due to employees (either directly or indirectly) as a result of contractual agreements with the licence applicant/licensee for the right to exploit their image or reputation in relation to football and/or non-football activities.
Interim period	A financial reporting period shorter than a full financial year. It does not necessarily have to be a six-month period.
International Financial Reporting Standards (IFRS)	Standards and interpretations adopted by the International Accounting Standards Board (IASB). They comprise: <ul style="list-style-type: none"> • International Financial Reporting Standards • International Accounting Standards • 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.
UEFA Club Licence	Certificate granted by the IFA confirming fulfilment of all minimum criteria by the licence applicant as part of the admission procedure for entering UEFA club competitions.
Licence applicant	Legal entity fully and solely responsible for the football first team participating in national and international club competitions which applies for the UEFA Club Licence.
Licensee	Licence applicant which has been granted the UEFA Club Licence by the IFA.
Licence season	UEFA season for which a licence applicant has applied for/been granted the UEFA Club Licence. It starts the day following the deadline for submission of the list of licensing decisions by the licensor to UEFA (this deadline being, in principle, 31 May) and lasts until the same deadline the following year.
Licensor	Body that operates the club licensing system, grants licences and undertakes

	<p>certain tasks in respect of the UEFA club monitoring process. In Northern Ireland, the Licensor is the Irish Football Association (IFA).</p>
List of licensing decisions	<p>List submitted by the Licensor to UEFA containing, among other things, information about the licence applicants that have undergone the licensing process and been granted or refused the UEFA Club Licence by the decision-making bodies in the format established and communicated by the UEFA administration.</p>
Materiality	<p>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.</p>
Minimum criteria	<p>Criteria to be fulfilled by a licence applicant in order to be granted the UEFA Club Licence.</p>
National accounting practice	<p>The accounting and reporting practices and disclosures required of entities in the United Kingdom.</p>
Parties Involved	<p>A person or entity involved in the club licensing system, including the licensor, the licence applicant/licensee and any individual involved on their behalf.</p>
Party	<p>A person or legal entity.</p>
Protection from creditors	<p>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).</p>
Reporting entity/entities	<p>A registered member of IFA or group of entities or some other combination of entities which is included in the reporting perimeter, and which must provide the licensor with information for both club licensing and UEFA club monitoring purposes.</p>
Reporting Period	<p>A financial reporting period ending on a statutory closing date, whether this is a year or not.</p>
Significant change	<p>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.</p>
Significant influence	<p>Ability to influence but not control financial and operating policy decision-making. Significant influence may be gained by share ownership, statute or agreement. For avoidance of doubt, a party or in aggregate parties with the same ultimate controlling party (excluding UEFA, IFA and NIFL) is deemed to have significant influence if it provides within a reporting period an amount equivalent to 30% or more of the licensee's total revenue.</p>
Stadium	<p>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).</p>
Supplementary information	<p>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.</p>
Training facilities	<p>The venue(s) at which a club's registered players undertake football training and/or youth development activities on a regular basis.</p>



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

www.irishfa.com