



Irish Football Association

Women's Premiership Licence Manual

CONTENTS

INTRODUCTION.....	3
ARTICLE 1 SCOPE OF APPLICATION	4
ARTICLE 2 OBJECTIVES	4
ARTICLE 3 LEGAL BASIS	5
ARTICLE 4 PROCEDURE.....	5
ARTICLE 5 SPOT CHECKS BY THE IFA	5
ARTICLE 6 RESPONSIBILITIES OF THE LICENSOR	5
ARTICLE 7 LICENSING ADMINISTRATION	6
ARTICLE 8 DECISION-MAKING BODIES.....	6
ARTICLE 9 LICENSOR'S CERTIFICATION	9
ARTICLE 10 ASSESMENT PROCEDURES	10
ARTICLE 11 EQUAL TREATMENT AND CONFIDENTIALITY	10
ARTICLE 12 CORE PROCESS	10
ARTICLE 13 DEFINITION OF LICENCE APPLICANT AND ONE-YEAR RULE	17
ARTICLE 14 GENERAL RESPONSIBILITIES OF THE LICENCE APPLICANT	18
ARTICLE 15 LICENCE.....	18
ARTICLE 16 GENERAL.....	19
ARTICLE 17 COMMUNITY AND VOLUNTEER ENGAGEMENT	20
ARTICLE 18 APPROVED GROUND FOR DOMESTIC CLUB COMPETITIONS	21
ARTICLE 19 GROUND SAFETY.....	21
ARTICLE 20 CLUB SECRETARY	23
ARTICLE 21 FIRST TEAM MANAGER	23
ARTICLE 22 MEDICAL PROVISION	23
ARTICLE 23 MEDIA OFFICER.....	23
ARTICLE 24 COMMUNITY RELATIONS LIAISON OFFICER.....	24
ARTICLE 25 WRITTEN CONTRACTS ('B' criterion).....	24
ARTICLE 26 DUTY OF REPLACEMENT DURING THE LICENCE SEASON ('B' criterion)	24
ARTICLE 27 DECLARATION IN RESPECT OF PARTICIPATION IN DOMESTIC CLUB COMPETITIONS	25
ARTICLE 28 MINIMUM LEGAL INFORMATION	27
ARTICLE 29 WRITTEN CONTRACT WITH A FOOTBALL COMPANY	27
ARTICLE 30 LEGAL GROUP STRUCTURE	28
ARTICLE 31 ULTIMATE CONTROLLING PARTY, ULTIMATE BENEFICIARY AND PARTY WITH SIGNIFICANT INFLUENCE	29

ARTICLE 32 WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION	29
ARTICLE 33 INSURANCE	30
ARTICLE 34 REPORTING ENTITY/ ENTITIES AND REPORTING PERIMETER	31
ARTICLE 35 FINANCIAL STATEMENTS	32
ARTICLE 36 LETTER OF SUPPORT	33
ARTICLE 37 NO OVERDUE PAYABLES TO FOOTBALL CLUBS	34
ARTICLE 38 NO OVERDUE PAYABLES IN RESPECT OF EMPLOYEES	35
ARTICLE 39 NO OVERDUE PAYABLES TO SOCIAL/TAX AUTHORITIES	37
ARTICLE 40 NO OVERDUE PAYABLES IN RESPECT OF UEFA AND THE LICENSOR	38
ARTICLE 41 WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION	38
ARTICLE 42 REQUEST FOR ADDITIONAL FINANCIAL INFORMATION	39
ARTICLE 43 DUTY TO NOTIFY SUBSEQUENT EVENTS ('B' criterion)	39
ANNEXE A - STADIUM INFRASTRUCTURE	40
ANNEXE B - DETERMINATION OF THE AUDITOR AND AUDITOR'S ASSESSMENT PROCEDURES	43
ANNEXE C - CHAMPIONSHIP LICENCE ACCOUNTANTS REPORT	45
ANNEXE D - NOTION OF OVERDUE PAYABLES	50
ANNEXE E - DEFINITION OF TERMS	51

INTRODUCTION

In March 2006 the Irish Football Association Executive Committee, upon the recommendation of UEFA, asked the Club Licensing Committee to consider implementing its own Domestic Club Licensing scheme.

The first Domestic Licensing cycle was implemented during season 2007-08 for award of licences for season 2008-09. In June 2010 the extension of the club licensing scheme to Championship clubs was endorsed by both the Premier League Committee and the Championship Committee.

The requirements of a Championship Licence were approved by the IFA Executive Board in October 2010 and were applied to and for clubs seeking promotion to the top division of domestic competition in Northern Ireland.

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

In November 2019 NIFL made the decision to extend mandatory licensing to all clubs participating within its third tier, the Premier Intermediate League (PIL). This was implemented for the first time during the 2020-21 season for the award of licences for season 2021-22.

In June 2022, NIFL further extended mandatory licensing to all clubs participating in the NIFL Women's Premiership for the award of licences for season 2024, with a 'soft implementation' taking place during 2022-23 seeing the award of Women's Premiership Licences for the first time in April 2023.

The requirements in this "Club Licensing Manual" have therefore been set by the IFA as is applicable to football in Northern Ireland; however, it incorporates the principles of the UEFA Club Licensing Regulations.

This manual was approved by the IFA Board in October 2023 and applies to and for clubs wishing to attain a Women's Premiership Club Licence for participation in Season 2024-25.

ARTICLE 1 SCOPE OF APPLICATION

- 1.01** These regulations apply whenever expressly referred to by specific regulations governing domestic league competitions to be played under the auspices of the Irish Football Association (IFA). In this respect, the IFA grants its Women's Premiership Club Licence in accordance with these regulations.
- 1.02** These regulations also govern the rights, duties and responsibilities of all parties involved in the IFA club licensing system for participation in the domestic league competitions and define in particular:
- a. the minimum requirements to be fulfilled by the 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 licence required to be eligible to enter the domestic league competitions in accordance with the applicable league regulations;
 - c. the minimum sporting, infrastructure, personnel and administrative, legal and financial criteria to be fulfilled by a club in order to be granted a licence by its licensor as part of the applicable admission procedure to enter the domestic league competitions.

ARTICLE 2 OBJECTIVES

- 2.01** These regulations aim:
- 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 ensure that clubs have an adequate level of management and organisation;
 - d. to adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities;
 - e. to protect the integrity and smooth running of the club competitions;
 - f. to safeguard each club's identity, history and legacy;
 - g. 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;
 - h. to embrace social responsibility in football;
 - i. to promote a healthy relationship between clubs and supporters and increase accessibility in football.
- 2.02** Furthermore, these regulations aim to promote more discipline and rationality in club football finances and in particular:
- a. to improve the economic and financial sustainability of the clubs, increasing their transparency and credibility;
 - b. to place the necessary importance on the protection of creditors;
 - c. to promote better cost control;
 - d. to encourage clubs to operate on the basis of their own revenues;
 - e. to encourage responsible spending for the long-term benefit of football;
 - f. to protect the long-term viability and sustainability of domestic club football.

ARTICLE 3 LEGAL BASIS

- 3.01** The licensor has jurisdiction to govern the IFA club licensing system by virtue of Article 3 (3) of the IFA Articles of Association.
- 3.02** In these regulations, the use of the masculine refers equally to the feminine.

ARTICLE 4 PROCEDURE

- 4.01** The club licensing criteria described in this Manual are graded according to criteria importance.
- 4.02** The different grades have been defined as follows:
"A"- criteria: If the licence applicant does not fulfil any A-criterion, then it cannot be granted the Club Licence.
"B"- criteria: If the licence applicant does not fulfil any B-criterion, then it is sanctioned as specified in **paragraph 4.03** below by the licensor but can still receive the Club Licence.
- 4.03** Sanctions for the non-fulfilment of any "B"- criterion 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.
- 4.04** All violations of this Manual other than those referred to in **paragraph 4.03** above shall be sanctioned by the competent body in accordance with the IFA Articles, Competition Rules and Regulations.
- 4.05** The Licensing Administration has the right to make public statements where a club formally applies or subsequently withdraws its licensing application at any time during the process and/or for the purpose of communicating details of any sanction applied by the Licensing Committee to any licence applicant.

ARTICLE 5 SPOT CHECKS BY THE IFA

- 5.01** The IFA and/or its nominated bodies/ agencies reserve the right to, at any time, conduct spot-checks with the applicant club in order to ensure that its licence was correctly awarded at the time of the final and binding decision of the Irish Football Association. Non-observance of the minimum mandatory requirements, as defined in this NIFL Women's Premiership Club Licence Manual approved by the IFA Board, may result in sanctions determined by the Licensing Committee according to the nature and the gravity of the violations.
- 5.02** Such spot checks will apply to all requirements of these regulations, 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.

ARTICLE 6 RESPONSIBILITIES OF THE LICENSOR

- 6.01** The Irish Football Association (IFA) is the licensor.
- 6.02** The IFA governs its club licensing system, appoints the appropriate licensing bodies and controls the necessary processes and requirements.
- 6.03** The IFA guarantees the licence applicants full confidentiality with regard to all non-public information given by the licence applicant during the licensing process. 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.

- 6.04** Anyone involved in the licensing process or appointed by the IFA must sign a confidentiality clause and an independence declaration before assuming his tasks.
- 6.05** In particular the licensor must:
- establish an appropriate licensing administration as defined in **Article 7**;
 - establish at least two decision-making bodies as defined in **Article 8**;
 - set up a catalogue of sanctions as defined in **Article 4**;
 - define the core process in accordance with **Article 12**;
 - assess the documentation submitted by the licence applicants, consider whether this is appropriate and define the assessment procedures in accordance with **Article 10**;
 - ensure equal treatment of all licence applicants and guarantee them full confidentiality with regard to all information provided during the licensing process as defined in **Article 11**;
 - determine to its comfortable satisfaction whether each criterion has been met and what further information, if any, is needed for a licence to be granted.

ARTICLE 7 LICENSING ADMINISTRATION

- 7.01** The licensor must appoint a licensing manager who is responsible for the licensing administration.

The licensing administration includes experienced experts in the fields covered by the five types of club licensing criteria (Sporting, Infrastructure, Personnel & Administration, Legal and Financial). The licensing administration may also call upon further external experts if required.

- 7.02** The tasks of the licensing administration include:
- preparing, implementing and further developing the club licensing system;
 - providing administrative support to the decision-making bodies;
 - assisting, advising and monitoring the licensees during the season;
 - servicing as the contact point for and sharing expertise with the licensing departments of other UEFA member associations;
 - all other tasks in respect of the management and administration of the Club Licensing scheme.
- 7.03** At least one member of 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").

ARTICLE 8 DECISION-MAKING BODIES

- 8.01** The decision-making bodies are the Licensing Committee (acting as the First Instance Body) and the Licensing Appeals Committee (acting as the second instance/ Appeals Body).

The decision-making bodies must be independent of each other.

LICENSING COMMITTEE (LC)

- 8.02** The Licensing Committee decides on whether a licence should be granted to an applicant on the basis of the documents provided by the submission deadline set by the licensor as

per the Core Process. The Licensing Committee shall also decide and on whether a licence should be withdrawn.

- 8.03 The Board of the IFA decides on the composition of the Licensing Committee, which is made up of seven members. The members of the Licensing Committee are appointed by the IFA Board. Members of the Licensing Committee must not belong simultaneously to the executive body of the IFA or NIFL or be part of the management personnel of an affiliated club.
- 8.04 The quorum of the Licensing Committee shall be three members. The Chair has both a deliberate vote and the casting vote in the case of the Licensing Committee being unable to reach a majority decision.
- 8.05 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.
- 8.06 The Licensing Committee has the authority to review the club licensing criteria and to deal with any matter not provided for in this manual.

LICENSING APPEALS COMMITTEE (LAC)

- 8.07 The Licensing Appeals Committee decides on appeals submitted in writing and makes a final decision on whether a licence should be granted or withdrawn. The Licensing Appeals Committee will only review decisions made by the Licensing Committee and will not rehear the case or review fresh evidence.
- 8.08 Appeals may only be lodged by:
 - a. a licence applicant who received a refusal from the Licensing Committee;
 - b. a licensee whose licence has been withdrawn by the Licensing Committee; or
 - c. the licensing manager on behalf of the licensor.
- 8.09 The Licensing Appeals Committee makes its decision based on the decision of the Licensing Committee and all 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.
- 8.10 The Board of the Irish Football Association decides on the composition of the Licensing Appeals Committee, which is made up of six members. The members of the Licensing Appeals Committee are appointed by the IFA Board. Members of the Licensing Committee must not belong simultaneously to the executive body of the IFA or NIFL or be part of the management personnel of an affiliated club.
- 8.11 The quorum of the Licensing Appeals Committee shall be three members. The Chair has both a deliberate vote and the casting vote in the case of the Licensing Appeals Committee being unable to reach a majority decision.
- 8.12 The decision of the Licensing Appeals Committee is final and no further appeal may be lodged under the IFA Articles of Association.

REQUIREMENTS OF MEMBERS OF THE DECISION-MAKING BODIES

- 8.13 Members of the decision-making bodies are appointed in accordance with the IFA Articles of Association and must:
 - a. act impartially in the discharge of their duties;
 - b. abstain if there is any doubt as to their independence from the licence applicant or if there is

- a conflict of interest. In this connection, the independence of a member may not be guaranteed if he/she or any member of his/her family (spouse, child, parent or sibling) is a member, shareholder, business partner, sponsor or consultant of the licence applicant;
- c. not act simultaneously as licensing manager or member of licensing administration;
 - d. not belong simultaneously to a judicial statutory body of the licensor;
 - e. not belong simultaneously to the executive body of the IFA or NIFL;
 - f. not belong simultaneously to the personnel of an affiliated club;
 - g. include at least one qualified solicitor/ barrister holding a qualification recognised by the Law Society of Northern Ireland (or equivalent) and a financial auditor/ accountant holding a qualification recognised by the CCAB (Consultative Committee of Accountancy Bodies), i.e., ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA.

PROCEDURE OF DECISION MAKING

- 8.14** The decision-making bodies must operate 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 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 Licensing Committee 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 Licensing Committee 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:

- i. The decision appealed against
- ii. The grounds for the appeal (facts and/or law)
- iii. 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 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 Licensing Committee will not be considered by the Licensing Appeals Committee 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:

- i. The place and date where and when the decision was issued
- ii. The names of the decision-making body in question
- iii. The parties concerned
- iv. The pleadings of the parties
- v. The reasons for the decision in fact and in law
- vi. The judgement (including where applicable the distribution of costs)
- vii. 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.

ARTICLE 9 LICENSOR'S CERTIFICATION

- 9.01 The licensor must be certified against the *UEFA Club Licensing Quality Standard* on an annual basis by an independent body appointed by UEFA.

ARTICLE 10 ASSESMENT PROCEDURES

- 10.01** 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 it is appropriate and determines whether each criterion has been met to enable the club licence to be granted.

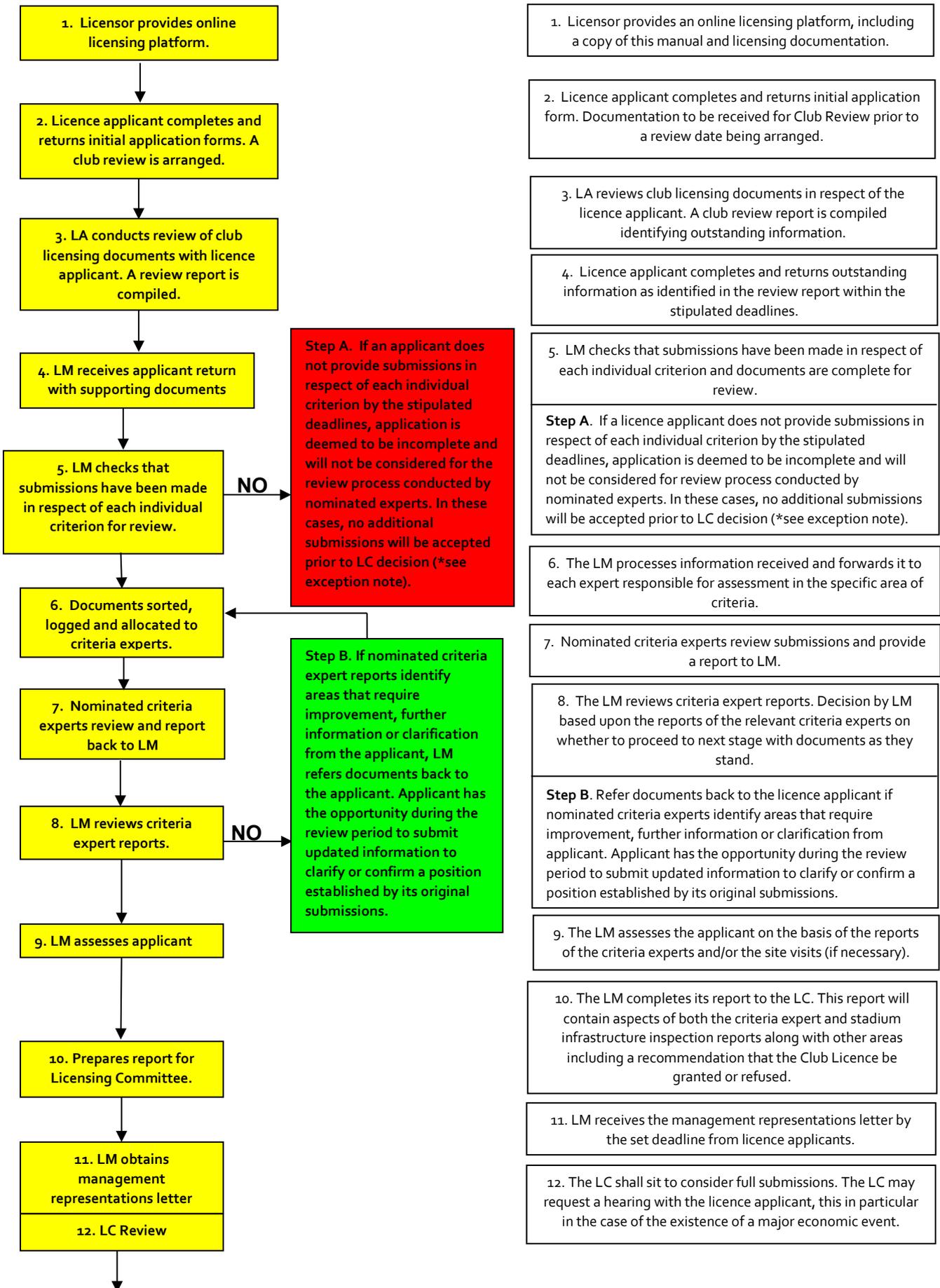
ARTICLE 11 EQUAL TREATMENT AND CONFIDENTIALITY

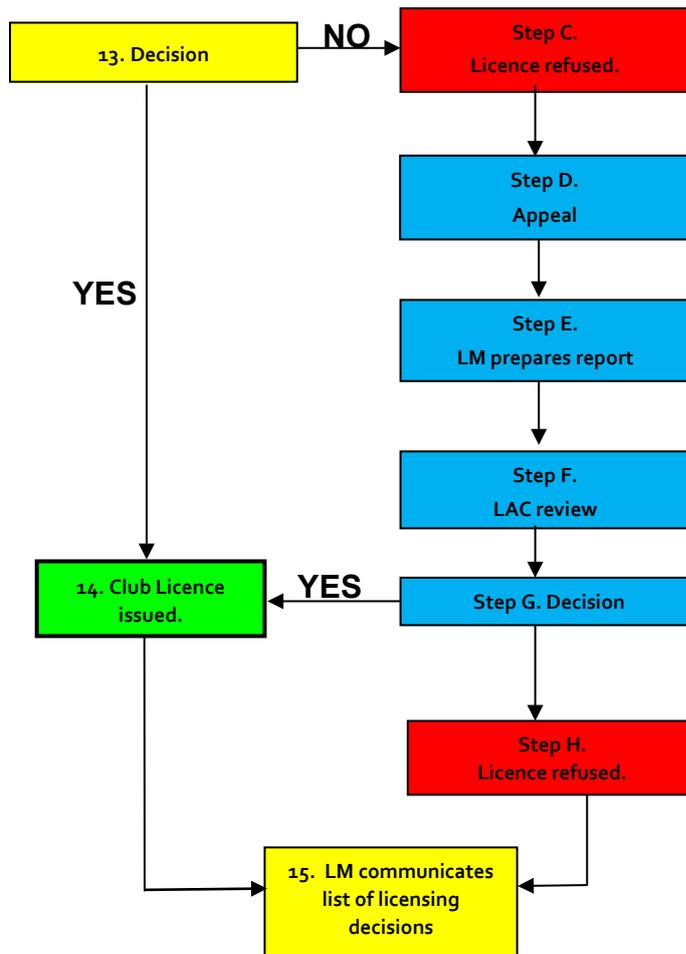
- 11.01** The licensor ensures equal treatment of all licence applicants during the core process.
- 11.02** The licensor guarantees the licence applicants full confidentiality with regard to all information submitted during the licensing process. Anyone involved in the licensing process or appointed by the licensor must sign a confidentiality agreement before assuming their tasks.

ARTICLE 12 CORE PROCESS

- 12.01** The IFA defines the Core Process for the verification of the club licensing criteria and thus manages the issuing of licences.
- 12.02** The Core Process starts on 27 October 2023 with access being made available to the online licensing platform and licensing application documents for prospective licence applicants. It ends with the publication of the list of licensing decisions by the licensor.
- 12.04** 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 Club Licence;
 - c. ensuring that the decision on the granting of the Club Licence is made by an independent body (LC or LAC);
 - d. ensuring that the decision-making bodies receive adequate support from the Licensing Administration;
 - e. ensuring that licence applicants understand and respect the process and deadlines that must be followed to be issued with the Club Licence.

CORE PROCESS





13. LC takes a decision whether to issue the Club Licence or not.

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

Step D. Applicant lodges an appeal. Evidence, or facts, not presented in line with the core process and not placed before the LC will not be considered by the LAC when reaching its decision. LAC notified and meeting date set.

Step E. LM produces a report and provides this to the Licensing Appeals Committee.

Step F. LAC meets and considers the appeal.

Step G. LAC takes a decision whether to issue the Club Licence or not on or before 31 May.

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

Step H. Club Licence refused. Appellant notified of decision.

15. LM communicates the list of licensing decisions.

1. The Irish Football Association provides an online licensing platform.
2. The licence applicant completes and returns initial application documentation by the stipulated deadline.
3. Licensing Administration reviews initial application documentation and if in order grants access to the online licensing platform containing Sporting, Infrastructure, Personnel & Administrative, Legal and Financial criteria for completion by licence applicant.
4. All submissions relating to the licensing application should be submitted via the Club Licensing online platform. A review date is arranged between the Licensing Administration and the licence applicant in respect of Sporting, Infrastructure, Personnel & Administrative and Legal submissions.

Financial documentation must be provided by a submission deadline of 31 March 2024.

5. Licensing Review

Documentation to be received for Club Review by 9 February 2024. Licensing Administration agrees a review date with the licence applicant. The licensing review will be carried out as follows:

- a) All licensing submissions, including supporting documentation required under Sporting, Infrastructure, Personnel & Administrative and Legal criteria (with the exception of financial criteria – submission deadline of 31 March) will be reviewed by the Licensing Administration.
 - b) An infrastructure inspection of the ground may be carried out in accordance with the infrastructure criteria detailed in **Annex A**.
 - c) Non-conformities will be identified in a review report by the Licensing Administration in terms of outstanding submissions/ documentation. The Licensing Administration provides guidance on tackling the non-conformities and agrees activity to remedy these.
6. Following the issuance of the review report in respect of Sporting, Infrastructure, Personnel & Administrative and Legal criteria, the licence applicant is given 14 days to address non-conformities within the review report. All required documentation must be returned to the Licensing Administration within the stipulated deadline as stated within the review report. Special dispensation on the 14-day return date may be granted to address physical infrastructure non-conformities.
7. The Licensing Manager checks that the documents returned by the licence applicant are complete for expert review and that they are returned within the stipulated deadlines.

Decision - two alternatives: step (A) or step 8

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.

8. If the submissions are complete and sent within the stipulated deadlines, the Licensing Manager sorts the information received, records it, and forwards it to the appointed criteria 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.).
9. The nominated criteria 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.
10. The Licensing Manager verifies that the reports of the criteria experts are complete and reviews the reports and the opinion of the criteria experts.

Decision - two alternatives: step (B) or step 11

B. If nominated criteria 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.

11. The Licensing Manager assesses the licence applicant on the basis of the reports of the criteria experts and stadium infrastructure inspection visits, where necessary.
12. The Licensing Manager prepares the report for consideration of the Licensing Committee (LC). This report will contain aspects of the criteria experts and site inspection reports and other areas including a recommendation that the Club Licence for the NIFL Women's Premiership be granted or refused.
13. Licence applicant submits management representations letter 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.
14. The LC receives the report of the Licensing Manager, reviews it, asks the Licensing Manager for further explanations and documents if necessary and makes the decision whether to grant the NIFL Women's Premiership 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.

Decision - two alternatives: step C or step 15.

- C. After careful review of the licence applicant's documents and of the report of the Licensing Manager, the Licensing Committee refuses to grant the Club Licence. The refusal details the areas of non-compliance and the licence applicant is given the possibility of lodging an appeal before the Licensing Appeals Committee (LAC).**
- D. The licence applicant lodges an appeal in accordance with Article 8.14. Evidence, or facts, not presented in line with the core process and not placed before the LC will not be considered by the LAC when reaching its decision.**
The LAC is notified and the meeting date is set.
- E. The Licensing Manager produces a report and delivers it to the LAC. The report details areas of concern and the reasons for the refusal.**
- F. The LAC meets and considers the appeal.**
- G. Decision of LAC.**

Decision - two alternatives: step H or step 15.

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

- 15.** After careful review of the licence applicant's documents and of the report of the Licensing Manager, the decision-making body issues the NIFL Women's Premiership Club Licence. The issuance of the Club Licence is subject to the condition that the licence applicant fulfils all 'A'-criteria defined in this Manual. The issued Club Licence may or may not detail areas for future attention of the licence applicant.
- 16.** The Licensing Manager receives the reports of the decision-making bodies. On the basis of the decisions made by the decision-making bodies, LM prepares the list of licensing decisions for communication.

TIMETABLE AND DEADLINES FOR CORE PROCESS

BY

27 October 2023

Licensing documents prepared and issued to the concerned licence applicants.

6 November 2023

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

9 February 2024

Documentation to be received for Club Review.

February - March 2024

Club Reviews (relating to Sporting, Infrastructure, Personnel & Administrative and Legal criteria) and Stadium Infrastructure Inspection Visits completed by Licensing Administration, as required.

Within the review 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 criteria 'expert' for review.

4 April 2024

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

4 April 2024

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

4 April – 18 April 2024

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

19 April 2024

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

25 April 2024

Licensing Committee Decision.

26 April 2024

Notification of licensing decisions to applicants.

9 May 2024

Licensing Appeals Committee meeting (if required).

ARTICLE 13 DEFINITION OF LICENCE APPLICANT AND ONE-YEAR RULE

- 13.01** A licence applicant may only be a football club, i.e., a legal entity fully and solely responsible for a football team participating in national and international club competitions which either:
- is a registered member of the Irish Football Association and the Northern Ireland Football League (hereinafter: registered member); or
 - has a contractual relationship with a registered member (hereinafter: football company).
- Individuals may not apply for/ receive the Club Licence.
- 13.02** By the start of the licence season, the membership and/or the contractual relationship (if any) must have lasted for at least one season. Furthermore, the licence applicant must have participated in the official competitions for at least one season (hereinafter: one-year rule).
- 13.03** An entity which has not been a member of the Irish Football Association for at least one season may be regarded as a registered member providing that its membership is as a result of a transfer of membership from the entity which was previously a member, and such transfer of membership has been formally approved by the Football Committee of the Irish Football Association.
- 13.04** 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 licensor before the start of the licensing process.
- 13.05** 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 season preceding the start of the licence season to the detriment of the integrity of a competition; or to facilitate the licence applicant's qualification for a competition on sporting merit; or to facilitate the licence applicant receipt of a licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.
- 13.06** If the licence applicant has control on any subsidiary, then consolidated financial statements shall be prepared and submitted to the IFA as if the entities included in the consolidation ("the group") were a single company.
- 13.07** If the licence applicant is controlled by a parent, which may be controlled by another parent or which may have control over any other subsidiary or may exercise significant influence over any other associate, any transaction with the parent of the licence applicant or any parent or subsidiary or associate of such parent must be disclosed in the notes to the financial statements to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.
- 13.08** The status of a football club (professional, semi-professional or amateur) is not relevant to the issuance of the Club Licence.
- 13.09** The legal form of a football club is not relevant to the issuance of the Club Licence.

ARTICLE 14 GENERAL RESPONSIBILITIES OF THE LICENCE APPLICANT

14.01 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 must provide the Irish Football Association with:

- a. all necessary information and relevant documents to fully demonstrate that the licensing obligations are fulfilled; and
- b. any other document relevant for decision-making by the licensor.

14.02 This includes information on the reporting entity/entities in respect of which sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial information is required to be provided.

14.03 Any event that occurs after the submission of the licensing documentation to the licensor and represents a significant change to the information previously submitted must be promptly notified to the licensor in writing (including a change of the licence applicant's legal form, legal group structure including ownership, or identity).

ARTICLE 15 LICENCE

15.01 The Club Licence must be issued according to the provisions of these regulations.

15.02 The IFA will provide an online licensing platform. The licence applicant must submit an application to the IFA. In this application, the licence applicant must declare that it will fulfil the obligations of the IFA club licensing system for participation in club competitions and accept and respect the Core Process and its applicable deadlines.

15.03 Only licence applicants which fulfil the club licensing criteria set out in these regulations at the deadlines defined shall be granted the Club Licence by the IFA.

15.05 A licence expires without prior notice at the end of the season for which it was issued.

15.06 A licence cannot be transferred.

15.07 A licence may be withdrawn by the licensor's decision-making bodies if:

- a. any of the conditions for the issuing of a licence are no longer satisfied; or
- b. the licensee violates any of its obligations under the national club licensing regulations.

15.08 As soon as a licence withdrawal is envisaged, the IFA must inform all concerned parties.

CLUB LICENSING CRITERIA

ARTICLE 16 GENERAL

- 16.01** With the exception of those in **16.02** below, the criteria defined in the Sporting, Infrastructure, Personnel & Administrative, Legal and Financial sections must be fulfilled by clubs in order for them to be granted a licence.
- 16.02** Failure to fulfil the criteria defined in **Article 25, Article 26, and Article 42** does not lead to refusal of a licence but to a sanction defined by the licensor according to its catalogue of sanctions (see **Article 4**).

SPORTING CRITERIA

ARTICLE 17 COMMUNITY AND VOLUNTEER ENGAGEMENT

- 17.01** A dedicated Community Relations Liaison Officer (CRLO) must be appointed by each licence applicant to liaise with the Irish FA Community Relations Officer. Each licence applicant must ensure their CRLO will represent the club at three Irish FA CRLO forums throughout the season.
- 17.02** An "Anti-Discrimination Policy" must be in place and applied by each applicant to guarantee that all the licence applicant's policies, programmes and practices are exercised without discrimination of any kind.

All licence applicants must declare themselves as an equal opportunity entity that will not tolerate any form of sectarianism, homophobia, discrimination, racially offensive behaviour or chanting, along with:

- i. Removing any offensive graffiti from the ground
 - ii. Making public address announcements condemning offensive language and acts
 - iii. Acting to prevent the sale of racist, sectarian or homophobic literature inside and around the ground.
 - iv. Taking disciplinary action against players who engage in racist, sectarian or homophobic abuse.
- 17.03** The licence applicant must provide a volunteer policy, to be sent to IFA Club Development Officer, Dean Holmes dean.holmes@irishfa.com for approval before final submission.

It is recommended that applicant clubs register on the 'Be Collective' volunteer platform, a digital volunteer system to increase and support the potential pool of volunteers coming into the game www.becollective.com/

- 17.04** All licence applicants must include copies of their:
- i. Anti-Discrimination Policy
 - ii. Equal Opportunities Policy
 - iii. Club Volunteer Policy
 - iv. Community Engagement Programmes

In addition, job description and contact details for the appointed Community Relations Officer must be submitted. The Community & Volunteer Engagement criteria must be submitted for assessment to the IFA Community Engagement Officer, Andrew Hardy andrew.hardy@irishfa.com

INFRASTRUCTURE CRITERIA

ARTICLE 18 APPROVED GROUND FOR DOMESTIC CLUB COMPETITIONS

- 18.01** The licence applicant must have a ground available to utilise for domestic club competitions.
- 18.02** If the licence applicant is not the owner of a ground, it must provide a written contract with the owner(s) of the ground(s) it will use.
- 18.03** It must be guaranteed that the ground(s) can be used for the licence applicant's home matches during the licence season.
- 18.04** The ground must be based within Northern Ireland, be approved by the IFA and fulfil all minimum requirements defined in **Annex A**.
- 18.05** Licence applicants must ensure that the required spectator facilities (as detailed in **Annex A**) are still satisfied as a result of assessment against the principles and requirements of the Safety of Sports Grounds (Northern Ireland) Order 2006.
- 18.06** Assessment of this criterion may be conducted as an official site inspection(s).

ARTICLE 19 GROUND SAFETY

19.01 General Safety Certificate – Certificated Grounds

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

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

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

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

OR

19.02 Third-party Ground Safety Certifications – Non-certificated grounds/ Parts of grounds where the licence applicant is the venue owner or operator

Where the approved ground for domestic competitions is owned or operated (on a day-to-day basis) by the licence applicant, the ground, or parts of the ground which are not subject to certification (i.e., the part of a ground which is outside the area of the regulated stand(s) and any associated escape route from same), under the Safety of Sports Grounds (Northern Ireland) Order 2006, must provide appropriate third-party safety confirmations for the ground (or part thereof) covering structural, electrical, fire and mechanical safety.

These confirmations must be on the relevant IFA issued documentation only and must be obtained from, and approved by, suitably qualified persons who hold valid and appropriate third-party certification.

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

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

OR

19.03 Third-party Ground Safety Certifications – where the licence applicant is not the ground owner or operator

Where the approved ground for domestic competitions is not owned or operated (on a day-to-day basis) by the licence applicant, appropriate third-party safety confirmations for the ground covering structural, electrical, fire and mechanical safety must be provided by the ground owner or operator.

Where the safety confirmations required under **paragraphs 19.01 and 19.02** are not options available to the licence applicant via ground ownership, operation (on a day-to-day basis) or a groundshare arrangement, safety confirmations must be on the headed paper of the relevant ground owner or operator and provide detail on structural, electrical, fire and mechanical safety assessments carried out at the venue (including validity period of same) to provide assurance that the ground is maintained to a standard that the health, safety and welfare of all users are ensured.

PERSONNEL AND ADMINISTRATIVE CRITERIA

ARTICLE 20 CLUB SECRETARY

20.01 Every club must have a secretary to support the other bodies of the club, the players and all other personnel in administrative matters. The club secretary must be able to communicate with the licensor and the public.

The licence applicant must be equipped with:

- i. A telephone
- ii. A personal computer with email

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

ARTICLE 21 FIRST TEAM MANAGER

21.01 The licence applicant must have appointed a qualified First Team Manager who is responsible for (and recognised as being responsible for) as a minimum, the following matters of the first squad:

- 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.).

21.02 The First Team Manager must as a minimum hold the following coaching qualification, issued by a UEFA member association:

- a. **Valid UEFA B coaching licence.** Registration for the UEFA B coaching licence course or part completion is not sufficient to meet this criterion.

Where joint First Team Managers are appointed, both persons must satisfy the above.

The Licensing Committee reserves the right to investigate any short-term managerial appointment which could be viewed as being made only for the explicit purpose of circumventing licensing regulations.

Clubs are reminded of the applicability of **Article 15.07** in this regard with the burden of proof in such circumstances resting entirely with the licence applicant to substantiate the bona fide nature of any appointment.

ARTICLE 22 MEDICAL PROVISION

22.01 The licence applicant for home matches must appoint/ provide:

- a. Trained First Aider (copy of current, valid first aid certificate from an accredited provider to be submitted).

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

ARTICLE 23 MEDIA OFFICER

23.01 The licence applicant must have appointed a media officer who is responsible for media matters to include:

Pre-Match

- a. Coordinate access and accreditation for all broadcast, written and photography media;
- b. Prepare media working area in terms of functionality and cleanliness;

- c. Prepare and distribute team-sheets to media in attendance;

During Match

- d. Assist external and visiting clubs media queries in game including technical support;
- e. Plan and communicate post-match plans and arrangements, including any restrictions to media in attendance;

Post-Match

- f. Co-ordinate post-match interview schedule for all media parties in line with agreed NIFL Media Guidelines;
- g. Ensure that all broadcast rights agreements are adhered to for post-match interviews including providing representatives from both teams for interview;
- h. Ensure media working area is available for all media post-match.

ARTICLE 24 COMMUNITY RELATIONS LIAISON OFFICER

- 24.01** A dedicated Community Relations Liaison Officer (CRLO) must be appointed by each licence applicant to liaise with the IFA Football for All team. (The licence applicant should cross reference with the requirements of **Article 17**).

ARTICLE 25 WRITTEN CONTRACTS ('B' criterion)

- 25.01** All administrative, technical, medical and security staff or service providers performing any of the functions referred to in **Article 20 to Article 24** 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.
- 25.01** 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.

ARTICLE 26 DUTY OF REPLACEMENT DURING THE LICENCE SEASON ('B' criterion)

- 26.01** If a function defined in **Article 20 to Article 24** 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.
- 26.02** In the event that a function becomes vacant due to illness or accident, the licensor may grant an extension to the 60-day period only if reasonably satisfied that the person concerned is still medically unfit to resume their duties.
- 26.03** The licensee must promptly notify the licensor of any such replacement.

LEGAL CRITERIA

ARTICLE 27 DECLARATION IN RESPECT OF PARTICIPATION IN DOMESTIC CLUB COMPETITIONS

- 27.01** The licence applicant must submit a legally valid declaration confirming the following:
- a. The licence applicant confirms it has read and fully understands the current IFA Club Licensing Manual(s), Annexes, Templates, Application Form, Confidentiality Agreement and Contract and agree to abide by and comply with the requirements and conditions contained therein.
 - b. The signatories have authority to enter into this agreement on behalf of the licence applicant by virtue of its own statutes, constitutions and rules and are the persons entitled to sign the contract.
 - c. 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.
 - d. The licence applicant confirms that it fully authorises the Licensing Manager, the Licensing Administration and the decision-making bodies to examine all documentation pertaining to its application for a licence and appeal (if applicable) and for the Licensing Manager to seek clarification, further evidence, explanations and all other information from any relevant public authority or private body in accordance with national law.
 - e. 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.
 - f. 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.
 - g. 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, if applicable.
 - h. The licence applicant understands that the Licensing Committee is empowered to take the first instance decision on its licence application and that the Licensing Appeals Body is empowered to take a final and binding decision on whether a licence is issued. It accepts the powers of these two decision-making bodies as outlined in this Manual(s) and agrees to be bound by the decisions of these two decision-making bodies. The licence applicant further recognises and agrees that, in, evidence, or facts, not presented in line with the core process and not placed before the Licensing Committee will not be considered by the Licensing Appeals Committee when reaching its decision.
 - i. The licence applicant confirms its reporting perimeter is defined in accordance with **Article 34**.
 - j. All revenues and costs related to each of the football activities listed in **Article 34.03** have been included in the reporting perimeter.

- k. The licence applicant confirms that it will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing e), f) and g) above.
- l. All relevant information related to any change of its legal form, legal group structure (including ownership) or identity from the season preceding the start of the licence season have been reported to the IFA and UEFA.
- m. 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.
- n. The licence applicant confirms that it:
 - i. 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
 - ii. 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.
- o. The licence applicant accepts that only entities as defined under **Article 13** can apply for and obtain a licence and that members who are individuals cannot apply for or obtain a licence. It further accepts that licence applicants only can appeal and be a party to appeal proceedings.
- p. 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.
- q. 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.
- r. 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.
- s. The licence applicant confirms it has provided evidence (if any) with the IFA application form of any relationships (financial or otherwise) between the licence applicant and any other legal entities that are wholly owned, associated, or affiliated to the licence applicant. The licence applicant confirms it will inform the IFA of any such relationships which are formed during the life of our licence.
- t. The licence applicant confirms that it will promptly inform the licensor about any significant change, event, or condition of major economic importance.
- u. The licence applicant confirms its acceptance of the form of confidentiality agreement provided by the Licensing Administration.
- v. The licence applicant accepts that the Licensing Administration has the right to make public statements where the licence applicant formally applies and/or subsequently withdraws its licensing application at any time during the process and/or for the purpose of communicating details of any sanction applied by the Licensing Committee to any licence applicant.
- w. 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 avoidance of doubt this does not relate to training matches.
- x. The Licensor or its nominated bodies have the power to carry out spot checks on licence applicants by attending at the licence applicant or grounds without prior notice and shall be

- entitled to examine all documentation relating to licensing requirements and to carry out checks on any aspect of club licensing requirements.
- y. 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.
- 27.02** The declaration must be executed by an authorised signatory of the licence applicant no more than three months prior to the deadline for its submission to the licensor.

ARTICLE 28 MINIMUM LEGAL INFORMATION

- 28.01** The licence applicant must submit at least the following minimum legal information about the licence applicant and if different, the registered member:
- Complete legal name;
 - Legal form;
 - Copy of current, valid Memorandum and Articles of Association or if the licence applicant is an unincorporated body/ association, a copy of its current, valid Constitution and Rules.
 - Extract from a public register (e.g. trade register), if applicable;
 - List of Board of Directors/ Management Committee (Limited Company) or Management Committee (Unincorporated Association) identifying authorised signatories and detailing the signing rules in place;
 - Type of signature required (e.g. individual, collective).
- 28.02** The licence applicant must also provide the following contact information:
- Address of its official headquarters;
 - Official contact details (such as phone and email addresses);
 - Address of its official public website;
 - Name and direct contact details of its main official contact person for club licensing matters.

ARTICLE 29 WRITTEN CONTRACT WITH A FOOTBALL COMPANY

- 29.01** If the licence applicant is a football company as defined in **Article 13.01 (b)**, it must provide a written contract of assignment with a registered member.
- 29.02** The contract must stipulate the following, as a minimum:
- The football company must comply with the applicable statutes, regulations, directives and decisions of FIFA, UEFA, the UEFA member association and its affiliated league.
 - The football company must not further assign its right to participate in a competition at national or international level.
 - The football company's right to participate in such a competition ceases to apply if the assigning club's membership of the association ceases.
 - If the football company is put into bankruptcy or enters liquidation, this is deemed to be an interruption of membership or contractual relationship within the meaning of **Article 13**. For the sake of clarity, a licence already granted to the football company cannot be transferred from the football company to the registered member.
 - The UEFA member association must be reserved the right to approve the name under which the football company participates in national competitions.
 - The football company must, at the request of the competent national arbitration tribunal or the Court of Arbitration for Sport (CAS), provide views, information, and documents on matters regarding the football company's participation in national or international competitions.

- 29.03** The contract of assignment and any amendment to it must be approved by the UEFA member association or its affiliated league.

ARTICLE 30 LEGAL GROUP STRUCTURE

- 30.01** The licence applicant must provide the licensor with a document that presents its legal group structure at the annual accounting reference date prior to the deadline for the submission of its licence application to the licensor.
- 30.02** This document must clearly identify and include information on:
- the licence applicant and, if different, the registered member;
 - any subsidiary of the licence applicant and, if different, the registered member;
 - any associate entity of the licence applicant and, if different, the registered member;
 - any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights;
 - any direct or indirect controlling entity of the licence applicant;
 - any other football club, in respect of which any of the parties identified in a) to e), or any of their key management personnel, have any ownership interest or voting rights or membership or any other involvement or influence whatsoever in its management, administration or sporting performance; and
 - the key management personnel of the licence applicant and, if different, the registered member.
- 30.03** The reporting perimeter as defined in **Article 34** must also be clearly identified in the document.
- 30.04** The following information must be provided in relation to each of the parties included in the legal group structure:
- Name and, if applicable, legal form;
 - Main activity; and
 - Percentage of ownership interest and, if different, percentage of voting rights.
For any subsidiary of the licence applicant and, if different, the registered member, the following information must also be provided:
 - Share capital;
 - Total assets;
 - Total revenues; and
 - Total equity.
- 30.05** 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.
- 30.06** If deemed relevant the licensor may request the licence applicant/ licensee to provide other information in addition to that listed above.
- 30.07** 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.

ARTICLE 31 ULTIMATE CONTROLLING PARTY, ULTIMATE BENEFICIARY AND PARTY WITH SIGNIFICANT INFLUENCE

- 31.01** The licence applicant must provide the licensor with a document which contains information on:
- the ultimate controlling party of the licence applicant;
 - 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 conducted; and
 - any party with significant influence over the licence applicant.
- 31.02** The following information must be provided in relation to each of the parties identified in **paragraph 31.01** above as at the date of submission of this information to the licensor:
- Name and, if applicable, legal form;
 - Main activity;
 - Percentage of ownership interest and, if different, percentage of voting rights in respect of the licence applicant;
 - If applicable, key management personnel; and
 - 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.
- 31.03** The licence applicant must confirm whether any change has occurred in relation to the information indicated in the **paragraphs 31.01 and 31.02** above during the period covered by the annual financial statements up to the submission of the information to the licensor.
- 31.04** If a change has occurred as indicated in **paragraph 31.03** 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:
- The date on which the change occurred;
 - A description of the purpose of and reasons for the change;
 - Implications for the licence applicant's financial, operating and sporting policies; and
 - A description of any impact on the licence applicant's equity or debt situation.
- 31.05** If deemed relevant the licensor may request the licence applicant to provide additional information other than that listed above.
- 31.06** 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.

ARTICLE 32 WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION

- 32.01** 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 process (25 April 2024), i.e., from 19-25 April 2024.
- 32.02** The licence applicant must confirm:
- that all documents submitted to the licensor are complete, accurate and in compliance with these regulations;
 - 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 and, if different, the registered member 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.
- 32.03** 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.

ARTICLE 33 INSURANCE

- 33.01** The licence applicant must furnish evidence of public and employers liability insurance. Confirmation is required that licence applicants as a minimum have Employers' Liability Insurance for £10 million Indemnity and Public/ Product Liability Insurance for £2 million Indemnity. The documentation from a bona fide insurer must be provided to satisfy the above.

FINANCIAL CRITERIA

ARTICLE 34 REPORTING ENTITY/ ENTITIES AND REPORTING PERIMETER

34.01 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 either be consolidated or combined as if they were a single company.

34.02 The reporting perimeter must include:

- a. the licence applicant and, if different, the registered member;
- b. any subsidiary of the licence applicant and, if different, the registered member;
- c. 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 any of the football activities defined in **paragraph 34.03(a) and (b)** below;
- d. any other entity included in the legal group structure which generates revenues and/or performs services and/or incurs costs in respect of any of the football activities defined in **paragraph 34.03(c) to (k)** below.

34.03 Football activities include:

- a. employing/recruiting employees (as defined in **Article 38**) 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. use and management of stadium and training facilities;
- i. women's football;
- j. youth development; and
- k. 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.

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

- a. the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter; and
- b. its activities are entirely unrelated to the football activities defined in paragraph 3 above or the locations, assets or brand of the football club; or
- c. it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in **paragraph 34.03(a) and (b)** above.

34.05 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 34.03** 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 34.04**.

ARTICLE 35 FINANCIAL STATEMENTS

35.01 The licence applicant must prepare a set of annual financial statements covering a period of at least 12 months to a date in 2023 but preferably made up to 31 December 2023. If the financial statements are made up to a date other than 31 December 2023, then a set of interim financial statements must be submitted covering the period from the end date of the annual financial statements to 31 December 2023.

For those clubs who are not limited companies or limited by guarantee:

35.02 Financial statements are to be prepared by a qualified accountant (who should be independent of and external to the club) as defined by the CCAB (Consultative Committee of Accountancy Bodies), i.e., ICAEW, ICAS, ICAI, ACCA, CIMA or CIPFA who must sign an accountant's report as per **Annex C** in respect of both annual and interim financial statements (where applicable).

For those clubs who are limited companies or are limited by guarantee:

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

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

35.04 The layout of these financial statements is a matter for each club. All accounts are to include a profit and loss account/income statement for the reporting period (i.e., income and expenditure account) and a balance sheet as at the end of the reporting period.

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

- i. Match day receipts
- ii. Income from IFA (please specify)
- iii. Donations received
- iv. Sponsorship received
- v. Income from player transfers
- vi. Other income (please specify)
- vii. Player wages (including PAYE/NIC)
- viii. Player expenses
- ix. Staff wages (including PAYE/NIC)
- x. Staff expenses
- xi. Expenditure relating to player transfers

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

- i. Land and building
- ii. Other fixed assets

- iii. Amounts owed by other clubs in relation to player transfers
- iv. Amounts owed to other clubs in relation to player transfers
- v. Amounts owed - VAT
- vi. Amounts owed - PAYE/NIC
- vii. Bank loans
- viii. Overdrafts
- ix. Loans from members (or Directors if a Limited Company).
- x. Other loans

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

- i. Where a licence applicant has never revalued its properties, a revaluation must occur and be reflected on the balance sheet as at 31 December 2023.
- ii. Where a club has revalued its properties, a revaluation must occur with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.
- iii. Date of most recent valuation and details of company which performed valuation must be included in notes to the financial statements.

35.06 The licence must be refused:

- i. If the financial statements are not submitted to the licensor within the defined deadline.
- ii. If the licence applicant submits financial statements that do not meet the minimum requirements for the content and accounting.

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

- iii. If in the opinion of the licensor there is significant doubt in respect of going concern, then the licence may be refused, unless additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the season to be licensed has been provided to, and assessed by, the licensor to his satisfaction.
- iv. If in the opinion of the licensor there is significant doubt in respect of a matter other than going concern, then the licensor must consider the implications of the modification for club licensing purposes. The licence may be refused, unless additional documentary evidence is provided to, and assessed by, the licensor to his satisfaction.

ARTICLE 36 LETTER OF SUPPORT

36.01 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.

36.02 Furthermore, the licence applicant may also have to detail in writing the premise on which it considers itself capable of continuing as a going concern until the end of the licence season. In respect of the review of the financial information submitted in **Article 35**, the licensor shall, at its discretion, request and direct the licence applicant to submit Financial Letter(s) of Support as detailed above.

ARTICLE 37 NO OVERDUE PAYABLES TO FOOTBALL CLUBS

- 37.01** The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in **Annex D**) to other football clubs as a result of obligations arising from transfers due to be paid by the 28 February preceding the licence season.
- 37.02** Payables are those amounts due to football clubs as a result of:
- transfers of professional players (as defined in the *FIFA Regulations on the Status and Transfer of Players*), including any amount payable 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.
- 37.03** The licence applicant must prepare and submit to the licensor a transfers table, even if there have been no transfers/ loans during the relevant period.
- 37.04** 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, irrespective of whether there is an amount outstanding as at 28 February;
 - all transfers for which a payable is outstanding as at 28 February (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 (as defined in **Annex D**).
- 37.05** 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 (as defined in **Annex D**) before 28 February and payment date(s);
 - Balance payable as at 28 February, including the due date(s) for each unpaid element;
 - Amounts overdue as at 28 February, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March 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;
 - Amounts deferred as at 28 February (as defined in **Annex D**), 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 (as defined in **Annex D**), 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.

- 37.06** The licence applicant must reconcile its liabilities as per the transfers table to its underlying accounting records.
- 37.07** 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.
- 37.08** All transfer and loan activities into the licence applicant only must be listed.
- 37.09** The Club Licence must be refused if:
- The information in respect of payables to other football clubs as a result of transfer activities is not submitted to the IFA within the defined deadline;
 - The licence applicant submits information that does not meet the minimum disclosure requirements;
 - As at the 31 March preceding the licence season, the licence applicant has overdue payables to other football clubs arising as a result of contractual or legal obligations from transfer activities due to be paid by 28 February preceding the licence season.
- 37.10** Payables are considered as overdue if they are not paid according to the contractual or legal terms.

ARTICLE 38 NO OVERDUE PAYABLES IN RESPECT OF EMPLOYEES

- 38.01** The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in **Annex D**) in respect of its employees as a result of contractual or legal obligations due to be paid by the 28 February preceding the licence season.
- 38.02** 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, specifically:
- gross wages/salaries, i.e., gross of any income tax and employee social security charges;
 - non-monetary benefits for current employment e.g., benefits-in-kind, access to private medical care, housing, cars and free or subsidised goods and services;
 - signing-on and loyalty payments;
 - sporting performance bonus costs and other bonus costs;
 - post-employment benefits, including pension contributions and any lump sum payments on retirement, and any other post-employment benefits, e.g., life insurance and access to medical care;
 - other long-term employee benefits, e.g., long-term paid absences, jubilee or other long-service benefits, profit sharing and bonuses, and deferred remuneration;
 - termination benefits/payments;
 - fees, performance or other contractual bonuses;
 - image rights payments directly or indirectly resulting from contractual agreements for the right to exploit the employees' image or reputation for promotional, media or endorsement work in relation to football and/or nonfootball activities;
 - any employer social security charges;
 - if not otherwise included in items set out above, any other forms of consideration such as cryptocurrencies, crypto-assets, fan tokens and nonfungible tokens; and
 - all costs incurred in respect of a relevant person, by a third party relating to appearances, sponsorship, endorsement or merchandising work, unless the licensee can prove to the satisfaction of the CFCB that the arrangement is genuine, is at fair value, and has been

negotiated and entered into independent of any relationship between the sponsor/ third party and the licensee.

- 38.03** The term "employees" includes the following persons:
- All professional players according to the *FIFA Regulations on the Status and Transfer of Players*;
 - All administrative, technical, medical and security staff performing any of the functions referred to in **Article 20 to Article 24**; and
 - Service providers performing any of the functions referred to in **Article 20 to Article 24**.
- 38.04** 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 paragraph 1 above.
- 38.05** 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.
- 38.06** 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 preceding the licence season:
- Total balance payable;
 - Total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February);
 - Total amount deferred (as defined in **Annex D**); and
 - Total amount disputed (as defined in **Annex D**).
- 38.07** The following information must be given, as a minimum, in respect of each overdue, deferred or disputed amount as at 28 February, together with an explanatory comment:
- Name and position/function of the employee (irrespective of whether the person was employed or engaged during the year up to 28 February);
 - Start date and end date (if applicable);
 - Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
 - 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
 - Amounts disputed, including the case references and a brief description of the positions of all involved parties.
- 38.08** The licence applicant must reconcile its liabilities as per the employees table to its underlying accounting records.
- 38.09** 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.
- 38.10** Signed confirmation must be obtained from each paid non-playing employee at the time of leaving that the licence applicant has met all its financial obligations arising from contractual agreements to the employee. Where signed confirmation is not obtained, supporting payroll documentation must be provided to confirm all payments due have been made.

- 38.11** The Club Licence must be refused if:
- The information in respect of payables to employees is not submitted to the IFA within the defined deadline;
 - The licence applicant submits information that does not meet the minimum disclosure requirements;
 - As at the 31 March preceding the licence season, 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.
- 38.12** Payables are considered as overdue if they are not paid according to the contractual or legal terms.

ARTICLE 39 NO OVERDUE PAYABLES TO SOCIAL/TAX AUTHORITIES

- 39.01** The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in **Annex D**) to social/tax authorities (HMRC):
- 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 preceding the licence season;
 - 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 the 28 February preceding the licence season.
- The accountant/ auditor engaged by the club must provide written confirmation in respect of the above.
- 39.02** 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. Such written deferment agreement(s) **MUST** be explicit in terms of total amounts owed and applicable deadlines/ schedule for payment(s) should also be included.
- 39.03** The licence applicant must submit to the licensor a social/tax table as at the 28 February preceding the licence season showing:
- total balance(s) payable to the social/tax authorities;
 - total amount(s) overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February);
 - total amount(s) deferred (as defined in **Annex D**);
 - total amount(s) disputed (as defined in **Annex D**); and
 - total amount(s) subject to a pending decision by the competent authority (as defined in **Annex D**).
- 39.04** The following information must be given, as a minimum, in respect of each overdue, deferred, disputed or pending amount as at 28 February, together with explanatory comment:
- Name of the creditor;
 - Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
 - 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;
 - 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.
- 39.05** The licence applicant must reconcile its liabilities as per the social/tax table to its underlying accounting records.
- 39.06** The licence applicant must confirm that the social/tax 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.
- 39.08** The Club Licence must be refused if:
- a. The information in respect of payables to Social/ Tax authorities is not submitted to the IFA within the defined deadline;
 - b. The licence applicant submits information that does not meet the minimum disclosure requirements;
 - c. As at the 31 March preceding the licence season, the licence applicant has overdue payables in respect of Social/ Tax authorities as a result of contractual or legal obligations due to be paid by 28 February preceding the licence season.
- 39.09** Payables are considered as overdue if they are not paid according to the contractual or legal terms.

ARTICLE 40 NO OVERDUE PAYABLES IN RESPECT OF UEFA AND THE LICENSOR

- 40.01** The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in **Annex D**) 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.
- 40.02** Payables in respect of UEFA include, but are not limited to, financial contributions imposed by the CFCB.
- 40.03** 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.

ARTICLE 41 WRITTEN REPRESENTATION PRIOR TO THE LICENSING DECISION

- 41.01** 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 process (25 April 2024), i.e., from 19-25 April 2024. The licence applicant must confirm:
- a. That all documents submitted to the licensor are complete and 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 conditions 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 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 and, if different, the registered member 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.
- 41.02** 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.

ARTICLE 42 REQUEST FOR ADDITIONAL FINANCIAL INFORMATION

- 42.01** 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.
- 42.02** Each licence applicant should notify the licensor of any change in circumstances relating to creditors and/or debtors.

ARTICLE 43 DUTY TO NOTIFY SUBSEQUENT EVENTS ('B' criterion)

- 43.01** Following the licensing decision by the decision-making body, the licensee must promptly notify the licensor in writing about any subsequent events that may cast significant doubt upon the licensee's ability to continue as a going concern until at least the end of the licence season.
- 43.02** Compliance with this criterion shall be assessed by the licensor on an ongoing basis.

ANNEXE A – STADIUM INFRASTRUCTURE

Pitch and Playing Surface

The field of play must be rectangular and the length of the touch line must be greater than the length of the goal line.

The minimum length is 90m and the minimum width is 55m. The pitch must be level and have a good playing surface.

Synthetic Pitch Markings

Only football markings in white are permitted on synthetic grass pitches. Small sided games markings for football are acceptable to play across the pitch. Small sided games markings must be in a different colour and clearly distinguishable from the lines used for full sided football.

No other sports markings are permitted.

Ground Environs

A permanent fixed fence, wall or natural boundary must be in place to prevent access except through the recognised entrances.

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

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

Run Off Areas and Dugouts

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

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

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

Access to Ground

Clubs must provide a recognised entrance(s) and demonstrate their ability to collect gate receipts.

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

All facilities (including playing facilities and changing rooms) must be available to both competing clubs and referees on match days at least 60 minutes prior to kick off and 30 minutes following the completion of the match.

For a complex that has more than one pitch located within the permanent defined ground perimeter, it is mandatory on the occasion of a NIFL Premiership match that the teams and officials shall have exclusive use of the facility.

No other match can take place whilst a NIFL Premiership match is being played. This will preclude the hosting of any other matches during the three-hour time period identified above. All such complexes must be approved by the Irish Football Association and Northern Ireland Football

League. For the avoidance of doubt, this stipulation does not apply to a ground situated within a complex with its own ground perimeter.

Exiting Ground

For existing constructions, the minimum exit route width is 1.1m. For new constructions, the recommended minimum exit route width is 1.2m. In the event of an incident which renders the usual exit route unusable, spectators should be able to use an alternative exit route or routes.

Access to Pitch for Players and Officials

A barrier with a minimum height of 1.0m be in place to safeguard the access from changing facility to playing area of players and officials.

Dressing Room Accommodation

The changing facilities for players and officials must be within the perimeter of the ground. There must be separate changing rooms for both teams. Showering facilities must be integral to the changing room and must have a minimum of 4 showerheads for each team.

There must be adequate toilet facilities in the changing room complex.

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

Changing rooms for players and officials must have adequate heating, be ventilated to outside air, be capable of being secured and be clean and tidy.

First Aid

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

Floodlighting/ Reception Room

All clubs must have an appropriate floodlighting system in place. It is recommended where floodlighting installations are to be put in place, these should be 250 LUX Maintained Average Horizontal illumination. Clubs should seek advice in this respect from the Club Licensing Unit.

Ground Capacity and Spectator Accommodation

All spectator accommodation (covered seating/ covered terracing/ uncovered terracing/ covered hard standing/ uncovered hard standing) must be of sound construction of timber/ steel/ brick/ concrete/ tarmac or any combination of these materials.

All spectator accommodation must be clean, functional and in good condition and should at all times afford a clear view of the pitch. Physical alterations to existing spectator accommodation should, where possible, follow the Sports Grounds Safety Authority (SGSA) 6th Edition Green Guide.

New Spectator Accommodation – at all grounds, certificated or otherwise

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

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

Minimum Requirements/ Exception Request

The above are the minimum requirements and are subject to change in line with Women's Premiership licensing infrastructure requirements. Clubs should consult the Irish Football

Association and the Northern Ireland Football League when undertaking ground improvements and modifications to any facilities located within the ground.

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

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

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

Disclaimer/ Exclusion of IFA Liability

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

Clubs/ venue owners should note that the Joint Ground Criteria should not in any circumstances be construed as overriding or replacing clubs/venue owners legal, regulatory and/or other obligations, as set out in, inter alia, the Safety at Sports Grounds (NI) Order 2006, the stadium General Safety Certificate or the club's contingency plans. Except in cases where by law liability cannot be excluded or limited, the Irish Football Association excludes all liability in respect of the contents of the Joint Ground Criteria, and the use of same, howsoever arising and whether in contract, tort, or otherwise.

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

Principle

- a. The auditor must be independent in compliance with the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants (see **Article 35**).
- b. The auditor must be a member of one of the relevant IFAC member bodies. If there is no member of the IFAC within a licence applicant's territory, the licence applicant is required to use an independent auditor who is permitted by national law to carry out audit work.
- c. One of the core functions within the role of the club 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 unless the audit firm has taken (and evidenced) demonstrable steps to identify, evaluate and address threats to independence to ensure the integrity of its audit.

Assessment procedures

- a. The auditor must audit the annual financial statements. The auditor's report must:
 - i. 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
 - ii. be submitted to the licensor together with the annual financial statements to form a basis for the licensing decision.
- b. The auditor must, as a minimum, review the interim financial statements. The auditor's report must:
 - i. 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
 - ii. be submitted to the licensor together with the interim financial statements to form a basis for the licensing decision.
- c. The auditor must assess supplementary information and/or restated financial statements, if any. This assessment must:
 - i. describe the procedures prescribed by the licensor and the findings in respect of each;
 - ii. 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
 - iii. be submitted to the licensor together with the supplementary information to form a basis for the licensing decision.
- d. Financial information other than the financial statements may be assessed by an auditor. In this case, the auditor's report of factual findings must:
 - i. include a statement confirming that the assessment was conducted by way of agreed-upon procedures according to the International Standard on Related Services (ISRS) 4400 or

- relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400; and
- ii. be submitted to the licensor together with the relevant documentation to form a basis for the licensing decision.

ANNEXE C – CHAMPIONSHIP LICENCE ACCOUNTANTS REPORT

ACCOUNTANT'S REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF "NAME OF CLUB"

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

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

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

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

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

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

NAME OF ACCOUNTANT/ACCOUNTANCY FIRM

Chartered Accountants

[address]

Signed and dated

ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF "NAME OF CLUB"

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

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

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

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

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

NAME OF ACCOUNTANT/ACCOUNTANCY FIRM

Chartered Accountants

[address]

Signed and dated

NOTES TO THE ACCOUNTS – date/month/ 20XX

1. Accounting policies

a. Basis of accounting

The accounts are prepared on the historical cost convention.

b. Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax.

c. Depreciation of tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost or valuation less estimate residual value of each asset over its estimated useful life. The principal rates in use are:

Freehold buildings	over X years
Motor vehicles	X%
Equipment, fixtures and fittings	X%

d. Stocks

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

Hire purchase and lease transactions

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

**ACCOUNTANT'S REPORT TO THE MEMBERS ON THE UNAUDITED INTERIM ACCOUNTS OF
"NAME OF CLUB"**

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

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

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

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

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

NAME OF ACCOUNTANT/ ACCOUNTANCY FIRM

Chartered Accountants

[address]

Signed and dated

ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED INTERIM ACCOUNTS OF "NAME OF CLUB"

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

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

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

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

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

NAME OF ACCOUNTANT/ ACCOUNTANCY FIRM

Chartered Accountants

[address]

Signed and dated

ANNEXE D – NOTION OF OVERDUE PAYABLES

D.1 Principles

- D.1.1 Payables are considered as overdue if they are not paid according to the contractual or legal terms.
- D.1.2 Payables are not considered as overdue, within the meaning of these regulations, if the licence applicant/licensee (i.e., debtor) is able to prove by the applicable deadline, i.e., 31 March in respect of **Article 37 to Article 40**, 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 (referred to as "amounts deferred" in these regulations), 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 (referred to as "amounts disputed" in these regulations), 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 these regulations (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
 - d. the settlement of the relevant amount is pending (referred to as "amounts pending" in these regulations), meaning:
 - i. the debtor has requested a competent authority, in writing and in accordance with the applicable law, to extend the deadline for payment of payables to social/tax authorities (as defined by **Article 39**), and the competent authority has confirmed in writing that this request has been deemed admissible and still pending by 31 March (in respect of **Article 39**); or
 - ii. the debtor is able to demonstrate to the comfortable satisfaction of the relevant 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 E – DEFINITION OF TERMS

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

Administration procedures

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

Agent/intermediary

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

Agreed-upon procedures

Procedures that have been agreed to by the auditor and the engaging party and, if relevant, other parties.

Annual accounting reference date

The date on which the reporting period for the annual financial statements ends.

Associate

An entity, including an unincorporated entity such as a partnership, which neither is a subsidiary nor has an interest in a joint venture and over which the investor has significant influence.

Auditor

An independent audit firm acting in compliance with the International Code of Ethics for Professional Accountants (including International Independence Standards).

CFCB

UEFA Club Financial Control Body

Club licensing criteria

Requirements, divided into six categories (sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial), to be fulfilled by a licence applicant for it to be granted a licence.

UEFA Club Licensing Quality Standard

Document that defines the minimum requirements with which licensors must comply to operate the club licensing system.

Control

The power to conduct the activities of an entity and to direct its financial, operating or sporting policies which affect returns, by means of share ownership, voting power, constitutional documents (statutes), agreement, or otherwise. Examples of control include a party:

- a. holding a majority of the shareholders' or members' voting rights;
- b. having the right to appoint or remove a majority of the members charged with the governance of an entity (e.g. any administrative, management or supervisory bodies of an entity);
- c. being a minority shareholder or a member of the entity and alone, pursuant to an agreement entered into with other shareholders or members of the entity or by any other means, being able to exercise control (including as defined under (a) or (b)).

Costs of a player's registration

Amounts paid or payable directly attributable to a player's registration, comprising:

- a. fixed transfer compensation;

- b. realised conditional transfer compensation for amounts which have become payable during the period;
- c. any other directly attributable amounts paid and/or payable to another party such as another football club, agent/intermediary, or national football association/league.

Directly attributable

Directly attributable means, in relation to a particular activity, that:

- a. the expense would have been avoided if that particular activity had not been undertaken; and
- b. the expense is separately identifiable without apportionment.

Dividends

Distributions paid to holders of equity instruments.

Event or condition of major economic importance

An event or condition that is considered material to the financial statements of the reporting entity/entities and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity/entities if it occurred during the preceding reporting period.

Government

Any form of government, including government agencies, government departments, government entities 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).

International Financial Reporting Standards (IFRS)

Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise:

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

ISRS 4400

International Standard on Related Services 4400 (Revised), Agreed-Upon Procedures Engagements.

Key management personnel

Persons having authority over and responsibility for planning, directing and controlling the activities of an entity, directly or indirectly, including but not limited to any director (executive or otherwise) of the entity.

Licence

Certificate granted by the licensor confirming fulfilment of all minimum criteria by the licence applicant as part of the admission procedure for entering the UEFA Women's Champions League.

Licence season

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

Licensee

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

Licensor

UEFA member association or its affiliated league that operates the club licensing system and grants licences.

List of licensing decisions

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

Material/Materiality

Omissions or misstatements of items or information are material if they could individually or collectively influence the decisions of users taken on the basis of the information submitted by the club. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size or nature of the item or information, or a combination of both, could be the determining factor.

Minimum criteria

Criteria to be fulfilled by a licence applicant in order to be granted a licence.

National accounting practice

The accounting and reporting practices and disclosures required of entities in a particular country.

Parties involved

Any person or entity involved in the UEFA club licensing system, including the UEFA administration, the CFCB, the licensor, the licence applicant/licensee and any individual involved on their behalf.

Party

A natural or legal person, a legal entity or a government.

Player registration(s)

Player registration(s) has the meaning set out in the *FIFA Regulations on the Status and Transfer of Players*.

Reporting entity/entities

A registered member or football company or group of entities or some other combination of entities which is included in the reporting perimeter and which must provide the licensor with information for club licensing purpose.

Reporting period

A financial reporting period ending on the reporting's entity annual accounting reference date.

Significant change:

An event that is considered material to the documentation previously submitted to the licensor and that would require a different presentation if it occurred prior to submission of the documentation.

Significant influence

The power to participate in the financial, operating or sporting policies of an entity, but not in control or joint control of that entity, by means of share ownership, voting power, constitutional documents (statutes), agreement, or otherwise. Examples of significant influence include a party:

- a. holding, directly or indirectly, between 20% and 50% of the shareholders' or members' voting rights;
- b. having the ability to influence the appointment or removal of a majority of the members charged with the governance of an entity (e.g. any administrative, management or supervisory bodies of an entity);

- c. being a minority shareholder or a member of the entity and alone, pursuant to an agreement entered into with other shareholders or members of the entity or by any other means, being able to exercise any significant influence (including as defined under a) and b);
- d. providing in one reporting period either alone or in aggregate with parties under the same ultimate controlling party or government (excluding UEFA, a UEFA member association and an affiliated league) an amount equivalent to at least 30% of the entity's total revenue for the same period.

Stadium

The venue for a competition match including, but not limited to, all surrounding properties and facilities (for example offices, hospitality areas, press centre and accreditation centre).

Supplementary information

Financial information to be submitted to the licensor in addition to the financial statements if the minimum requirements for disclosure and accounting are not met. Supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements.

Training facilities

The venue(s) at which a club's registered players undertake football training or youth development activities on a regular basis.

Ultimate controlling party

A natural or legal person who/which has, directly or indirectly, ultimate control of an entity.



National Football Stadium at Windsor Park
Donegall Avenue, Belfast
BT12 6LU

Telephone: 028 9066 9458 | Email: info@irishfa.com | Web: www.irishfa.com