FAI Men's UEFA Club Licensing Manual

Based on the latest FAI Club Licensing Manual, UEFA Club Licensing and Financial Sustainability Regulations, The FAI Constitution and Regulations contained within the most recent FAI Handbook and UEFA Stadium Infrastructure Regulations.

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2027/28 MEN'S UEFA CLUB COMPETITION

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DEFINITION OF TERMS

Definition

Any masculine or feminine grammatical forms used to refer to people in the different language versions of these regulations are used for readability only and should be understood to cover people of all genders, except where clear from the context.

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-today 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 is neither a subsidiary nor 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, social and environmental sustainability, infrastructure, personnel and administrative, legal and financial), to be fulfilled by a licence applicant for it to be granted a licence.

Club Monitoring requirements: Requirements to be fulfilled by a licensee that has been admitted to the UEFA Champions League, the UEFA Europa League or the UEFA Europa Conference League.

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 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. Club

Current financial information: Information in respect of the financial performance and position of the club in the reporting period ending in the year that the UEFA Men's club competitions commence (reporting period T).

Deadline for submission of the application to the licensor: The date by which each licensor requires licence applicants to have submitted all relevant information for their applications for a licence.

Depreciation: The systematic allocation of the depreciable amount of a tangible asset over its useful life, i.e. the period over which an asset is expected to be available for use by an entity.

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

Employee benefit expenses: All forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment, including in respect of directors, management and those charged with governance.

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

Future financial information: Information in respect of the financial performance and position of the club in the reporting periods ending in the years following commencement of the UEFA Men's club competitions (reporting periods T+1 and later).

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).

Historic financial information: Information in respect of the financial performance and position of the club in the reporting periods ending in the years prior to commencement of the UEFA Men's club competitions (reporting periods T-1 and earlier).

Impairment of tangible assets: An impairment loss, being the amount by which the carrying amount of a tangible asset exceeds its recoverable amount, i.e. the higher of an asset's fair value less costs to sell and value in use.

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

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

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

Joint Control: The contractually agreed sharing of control over an economic activity, which exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Joint venture: A contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control

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

Licence: Certificate granted by the licensor confirming fulfilment of all minimum criteria by the licence applicant as part of the admission procedure for entering UEFA Men's club competitions.

Licence applicant: Legal entity fully and solely responsible for the football team participating in national and international Men's club competitions which applies for a licence.

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

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

Licensor: UEFA member association or its affiliated league that operates the club licensing system, grants licences and undertakes certain tasks in respect of the club monitoring process.

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

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

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

Monitoring documentation: The documentation to be submitted by a licensee as defined in respect of each of the club monitoring requirements.

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

Net debt: The aggregate of the following balances:

- Net borrowings (i.e. the net of bank overdrafts, bank and other loans, accounts payable to group entities and other related parties less cash and cash equivalent)

- Net player transfers balance (i.e. the net of accounts receivable from players' transfers and accounts payable from players' transfers)

- accounts payable to social/tax authorities (non-current).

(Net debt does not include trade or other payables)

Net Result: The total of all items of income less expenses in a period, in profit or loss.

Parties involved: Any person or entity involved in the UEFA club licensing system or club monitoring process including 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.

Profit/loss on disposal of tangible assets: The profit or loss calculated as the difference between the net disposal proceeds, if any, and the carrying value (as per the balance sheet) of the tangible asset at the date of disposal.

Protection from Creditors: Procedures pursuant to laws or regulations whose objectives are to protect an entity from creditors, rescue insolvent entities and allow them to carry on running their business as a going concern. This process encompasses (voluntary) liquidation or administration procedures and other insolvency proceedings (that might result in a compromise with creditors, bankruptcy or liquidation).

Related Party: A related party is a person or entity or government that is related to the entity that is preparing its financial statements (the reporting entity). In considering each possible related party relationship, attention is directed to the substance of the relationship and not the merely legal form. a. A person or a close member of that person's family is related to a reporting entity if that person:

i. has control or joint control of the reporting entity;
ii. has significant influence over the reporting entity; or
iii. is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

b. An entity is related to a reporting entity if any of the following conditions applies:

i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
ii. The entity and the reporting entity are controlled, jointly controlled, or significantly or decisive influenced by the same party.
iii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
iv. A party has significant or decisive influence over the other entity.
v. Both entities are joint ventures of the same third party.
vi. One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
vii. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
viii. The entity is controlled or jointly controlled by a person identified in a).
ix. A person identified in (a)(i) has significant or decisive influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
x. The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Reporting entity/entities: A registered member and/or football company or group of entities or some other combination of entities which is included in the reporting perimeter, and which must provide the licensor with information for both club licensing and club monitoring purposes.

Reporting period: A financial reporting period ending on 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. The supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements.

Tangible assets: Assets that have physical substance and are held for use in the production/supply of goods/services, for rental to others, or administrative purposes on a continuing basis in entity's activities.

Training facilities: The venue(s) at which a club's registered players undertake football training and/or academy activities on a regular basis.

UEFA Club Licensing Quality Standard: Document that defines the minimum requirements with which licensors must comply to operate the club licensing system.

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

1. INTRODUCTION

The FAI Men's Club Licensing Manual is intended to be a working document that is easy to read and practical for every user. The Manual contains the consolidated licensing regulations for the UEFA Men's club competitions 2027/28 Season. Licensing requires that those clubs participating in or seeking to participate in the UEFA Men's club competitions achieve certain standards. This Manual describes the Licensing System, the steps involved in the licensing core process and the required quality standards / criteria necessary for clubs participating in or seeking to participate in the UEFA Men's club competitions.

The requirements of Licensing are presented in the form of criteria under six headings:

- Sporting
- Social and Environmental Sustainability
- Infrastructure
- Personnel and Administrative
- Legal
- Financial

These regulations govern the rights, duties and responsibilities of all parties involved in the UEFA Men's club licensing system and define in particular:

- the minimum requirements to be fulfilled by the FAI in order to act as a licensor for its clubs
- the minimum procedures to be followed by the FAI in the assessment of the licensing criteria;
- the licence applicant and the licence to enter the UEFA Men's club competitions;
- the minimum sporting, social and environmental sustainability, infrastructure, personnel & administrative, legal, and financial criteria to be fulfilled by a club in order to be granted a licence by the FAI as part of the admissions procedures to enter the UEFA Men's club competitions.

1.1 OBJECTIVES

The FAI Club Licensing System has the following objectives:

To further promote and continuously improve the standard of all aspects of football and to give continued priority to the training and welfare of young players in each club;

To promote participation in football and contribute to the development of women's football;

To ensure that a club has an adequate level of management and organisation;

To ensure that clubs are properly constituted under national laws and in accordance with the statutes of the FAI;

To adapt clubs' sporting infrastructure to provide players, spectators and media with suitable, well-equipped and safe stadiums;

To protect the integrity and smooth running of domestic and UEFA Men's club competitions;

To safeguard each club's identity, history and legacy;

To monitor financial sustainability in the competitions;

To encourage cooperation between licensors and clubs and enable the development of benchmarking for clubs in financial, sporting, social and environmental sustainability, legal,

personnel, administrative and infrastructure related criteria within the FAI and throughout Europe;

To embrace social responsibility in football;

To promote a healthy relationship between clubs and supporters and increase accessibility in football;

Furthermore, the criteria aim to promote UEFA's financial sustainability objectives, in UEFA Men's club competitions to promote more discipline and rationality in club football finances and in particular:

To improve the economic and financial sustainability of the clubs, increasing their transparency and credibility;

To place the necessary importance on the protection of creditors and to ensure that clubs settle their liabilities with employees, social/tax authorities and other club punctually;

To promote better cost control;

To encourage clubs to operate on the basis of their own revenues;

To encourage responsible spending for the long-term benefit of football;

To protect the long-term viability and sustainability of European club football.

1.2 LEGAL BASIS

The Licensor has jurisdiction to govern the Licensing system by virtue of the FAI Constitution and Regulations contained within the latest FAI Handbook.

2. PROCEDURE

2.1 CRITERIA GRADUATION

The criteria described in this Manual are minimum requirements. Clubs may report attainment of higher quality standards for any of the criteria if they so wish. Some criteria may require qualifications E.g., The UEFA Elite Youth A is the specific qualification required for PAD 2.04 Head of Academy.

The criteria in this Manual have been graded into two separate categories. The different grades are defined as follows:

'A' Criteria – "MUST": Non-fulfilment of the criteria will result in the licence applicant being refused a licence. However, the Manual may offer possible alternatives to fulfil certain "A" criteria.

'B' Criteria – "MUST": Non fulfilment of the criteria will result in the club being sanctioned as described in this Manual (See Section. 2.2) but may not lead to licence refusal.

2.2 LICENSING SANCTIONS

The following sanctions may be set by the Club Licensing Committee and/or Appeals Body for breaches of the provisions of this club licensing manual (such as submission of falsified documents, non-respect of deadlines, sanctions against deadlines, failure to cooperate with the FAI Club Licensing Committee or the FAI Club Licensing Department in any way) or non-fulfilment of criteria (See Section 2.1)

a) Caution
b) Extended deadline to fulfil criteria
c) Fine
d) Deduction of points
e) Suspension of personnel
f) Reporting of issues to appropriate bodies within the FAI
g) Obligation to submit guarantees and undertakings
h) Withhold grants / prize money
i) Seek more financial details
j) Play behind closed doors
k) Reduction of capacity
l) Licence review
m) Licence withdrawal
n) Licence refusal
o) Transfer embargo

This list is not exhaustive.

2.3 COMPLIANCE AUDITS BY UEFA / FAI

The CFCB and the UEFA administration or its mandated agency, assessor or other body reserve the right to, at any time, conduct compliance audits of the licensor and of the licence applicant/licensee.

Compliance audits aim to ensure that the licensor, as well as the licence applicant/licensee, have fulfilled their obligations as defined in this manual and that the licence was correctly awarded at the time of the final decision of the licensor.

The UEFA administration may mandate and instruct third-party agencies, assessors or other bodies to conduct compliance audits.

In accordance with the UEFA Statutes as well as the licensor/licence applicant/licensee's duties under these regulations, and in order for a mandated third-party to undertake activities in respect of the compliance audit, the licensor/licence applicant/licensee is required and agrees to make

certain financial and other information available to UEFA and the third-party mandated to carry out the compliance audit.

To guarantee that the information made available to UEFA and the mandated third-party remains confidential, the licensor/licensee/licence applicant, UEFA and the mandated third-party will enter into a confidentiality agreement. Such confidentiality agreement will be governed by and construed in accordance with Swiss law to the exclusion of any conflict of law principles and international treaties including the United Nations Convention on Contracts for the International Sale of Goods (CISG).

Any dispute between UEFA and the licensor/licence applicant/licensee arising out of or otherwise in connection with the confidentiality agreement shall be submitted exclusively to the CAS in Lausanne, Switzerland, in accordance with the relevant provisions laid down in the UEFA Statutes.

The Licensing Manger (or nominee) will have the power to carry out spot checks on clubs by attending at the club or grounds without prior notice and shall be entitled to examine all documentation relating to licensing and to carry out checks on any aspect of Club Licensing Requirements.

3. LICENSOR

3.1 LICENSOR DEFINITION

The Football Association of Ireland (FAI) is the Licensor in the Republic of Ireland. The Licensor governs the Licensing System and controls the Licensing Core Process. The FAI Board are responsible for any changes to the process and the approval of the Club Licensing Manual. The UEFA process of FAI Club Licensing Manual cannot be amended during the licensing process unless duly approved by UEFA.

3.1.1 Decision-Making Bodies

The Licensor is obliged to establish two decision-making bodies, namely:
FAI Club Licensing Committee; and
FAI Club Licensing Appeals Body.
These Decision-Making Bodies must be independent from each other. Both will receive administrative support from the FAI. These Decision-Making Bodies will decide whether Licences should be issued or not and have the power to issue a variety of sanctions as described in Section 2.2.

3.1.2 FAI Club Licensing Committee

In relation to the powers, duties and operations of the FAI Club Licensing Committee, the following rules will apply:

Operation and Duties:
The FAI Club Licensing Committee will operate as the first instance body that decides whether a League and/or UEFA licence should be issued to an applicant or not under this Manual.
Membership of the FAI Club Licensing Committee is governed under Section 3.1.4 of this Manual.
Members of the FAI Club Licensing Committee must act impartially in the discharge of their duties.
Members of the FAI Club Licensing Committee must treat each separate application equally.

Powers:
The FAI Club Licensing Committee will only review documentation which has been submitted to the FAI Club Licensing Department on or before the submission date or which has been submitted after this date by agreement with the FAI Licensing Manager.
The FAI Club Licensing Committee will decide whether a licence should be issued to an applicant or not. This decision must be based on the licensing report submitted by the FAI Club Licensing Department and must be in accordance with the provisions of this Manual. The content and basis of the report submitted to the FAI Club Licensing Committee by the FAI Club Licensing Department is set out under Section 5, 'Core Process', of this Manual.
In the event of a League Licence-Premier Division Applicant being refused a licence, the FAI Club Licensing Committee will decide whether a licence for the First Division can be granted.
The FAI Club Licensing Committee has the power to seek clarification, and to request further documentation and information in relation to any submission. The Committee can request the Club Licensing Officer or the FAI Licensing Manager to provide any further evidence or explanations on behalf of the licence applicant. Any such requests are at the discretion of the Club Licensing Committee. Licence applicants are reminded that the Committee will only seek such clarifications in relation to applications received on or before the submission date. This power should not be taken to extend the submission date in any way.
The FAI Club Licensing Committee has the power to decide what sanctions (if any) should be imposed on clubs that fail to fulfil criteria.
Each member of the Committee will have one vote.

In the event of the Club Licensing Committee being unable to reach a majority vote on any matter the Chairperson will have a casting vote in addition to his/her first vote.
Any decision of the FAI Club Licensing Committee must be in writing and include the reasoning for a decision as well as the procedure for lodging an appeal (if applicable).
The FAI Club Licensing Committee has the power to withdraw any licence or apply any sanction during a season if the Licensee:

- no longer satisfies any single criteria for issuing the licence; or
- violates any of its obligations, duties, confirmations or undertakings under this Manual, Contract or Confidentiality Agreement; or
- Is involved in a bankruptcy, receivership, examinership or liquidation process, or is struck off the Companies' Register

The withdrawal of a licence or imposition of a sanction is not mandatory and the FAI Licensing Committee will have discretion to exercise this power or not.
The FAI Club Licensing Committee has the authority to review licensing criteria and to recommend amendments to the FAI Board.
The FAI Club Licensing Committee has the authority to permit licence applicants/licensees to transfer their membership of the FAI and the League of Ireland from one legal entity to another (see Section 4.1.4).
The FAI Club Licensing Committee will not have the authority to define the makeup of the divisions of the League of Ireland.

3.1.3 FAI Club Licensing Appeals Body

In relation to the powers, duties and operations of the FAI Club Licensing Appeals Body, the following rules will apply:

Operation and Duties:
The FAI Club Licensing Appeals Body will only review decisions made by the FAI Club Licensing Committee and will not rehear the case or review fresh evidence.
The FAI Club Licensing Appeals Body decides on all appeals against decisions of the FAI Club Licensing Committee.
The decision must be in writing and include the reasoning for the decision.
Each member of the Appeals Body will have one vote.
In the event of the Club Licensing Appeals Body being unable to reach a majority vote on any matter the Chairperson will have a casting vote in addition to his/her first vote.
Membership of the FAI Club Licensing Appeals Body is governed under section 3.1.4 of this Manual.
Members of the FAI Club Licensing Appeals Body must treat each separate application equally.

Powers:
The FAI Club Licensing Appeals Body has the power to make a final binding decision on whether a licence should be issued or not and what sanctions, if any, should be imposed on the licence applicant.
In the event of the Appeals Body being unable to reach a majority vote on any matters within its remit, the Chairperson for the time being will have the power to make a final binding determination. The full powers and sanctions available to the Appeals Body under these rules will be fully within the power of the Chairperson in these circumstances.
The FAI Club Licensing Appeals Body has the power to seek clarification on any issue from the FAI Licensing Manager. Any such requests are at the discretion of the FAI Club Licensing Appeals Body
The FAI Licensing Appeals Body has the power to review all decisions of the FAI Club Licensing Committee and to affirm, reject, vary or replace decisions and/or sanctions issued by the FAI Club

Licensing Committee. In the case of a licence applicant that fails in an appeal to be issued with a League Licence-Premier Division, the FAI Club Licensing Appeals Body shall decide whether a licence for the First Division can be granted.
The FAI Constitution and Regulations contained within the FAI Handbook on Arbitration will not apply to the licensing decisions of the FAI Club Licensing Appeals Body or those of the FAI Club Licensing Committee. The FAI Club Licensing Appeals Body is the body of last instance, and its decisions are final.
The FAI Club Licensing Appeals Body will not have the authority to define the makeup of the divisions of the League of Ireland.

3.1.4 Membership of the Decision-Making Bodies

In relation to the membership of the FAI Club Licensing Committee and the FAI Club Licensing Appeals Body, the following rules will apply:
The FAI Club Licensing Committee shall have a panel of a minimum of 6 members and a quorum of 3 members.
The FAI Club Licensing Appeals Body shall have a panel of a minimum of 6 members and a quorum of 3 members.
The FAI Board will appoint the Chair and other members of each body.
Each quorum must have among its members at least one person who is professionally qualified as a Solicitor or Barrister.
Each quorum must have among its members at least one person who is professionally qualified as an accountant and holds a qualification recognised by a professional body such as

- ACCA - Association of Chartered Certified Accountants;
- ICAEW - Institute of Chartered Accountants in England & Wales;
- CAI - Chartered Accountants Ireland;
- ICAS - Institute of Chartered Accountants of Scotland;
- ICPAI - Institute of Certified Public Accountants in Ireland; and
- IIPA- Institute of Incorporated Public Accountants.

Meetings of the Club Licensing and the Club Licensing Appeal Committee may take place in person, via video conference or a mixture of both provided that a quorum is present. This must only be done with prior consent of the Chairman.
Members of the decision-making bodies are elected or appointed in accordance with the UEFA member association statutes and must not act simultaneously as licensing manager or member of licensing administration.
Members of the FAI Club Licensing Committee and the FAI Club Licensing Appeals Body will serve for an initial term of 2 years. Each member will be eligible to be reappointed by the FAI Board for additional terms of 2 years.
Members of the FAI Club Licensing Committee and the FAI Club Licensing Appeals Body may not belong simultaneously to the FAI Board or executive of the FAI or the SSE Airtricity League.
Members of the FAI Club Licensing Committee and the FAI Club Licensing Appeals Body may not belong simultaneously to the personnel of any licence applicant or club affiliated to the licence applicant.
If a vacancy occurs on the FAI Club Licensing Committee or the FAI Club Licensing Appeals Body, the FAI Board should appoint a replacement for the remaining term of office. A delay in filling such a vacancy will not prevent either body from continuing with its duties.
All appointed members must automatically abstain if there is any doubt as to their independence or if there is a conflict of interests. The independence of a member may not be guaranteed if this person,

or any member of their family (spouse, child, parent or sibling), is associated with the licence applicant in any of the following ways:

- member;
- shareholder;
- sponsor;
- consultant;
- director;
- employee, etc

The Chair of the committee will have the power to determine if such a conflict of interest exists.
Members of the decision-making bodies must act impartially in the discharge of their duties.
The separation of powers between the FAI Club Licensing Committee and the FAI Club Licensing Appeals Bodies must be guaranteed.

3.2 FAI Club Licensing Department

In relation to the powers, duties and operations of the FAI Club Licensing Department, the following rules will apply:

Operation and Duties:

The FAI will establish an appropriately resourced and equipped Club Licensing Department.

The FAI Club Licensing Department will be led and coordinated by a Licensing Manager, who is responsible for the licensing administration.

The Department will appoint a number of Club Auditors with expertise and responsibilities for specific types of criteria. The Department will also appoint administrative support staff as necessary.

All FAI Club Licensing Department employees and experts must be independent from licence applicants. All those involved in the club licensing system and club monitoring process must declare their independence in writing upon their appointment and at the start of each licence season. The independence of an FAI Club Licensing Department staff member or expert may not be guaranteed if this person, or any member of their family, is associated with the licence applicant in any of the following ways:

- member;
- shareholder;
- sponsor;
- business partner
- consultant;
- director;
- employee, etc.

If an employee or expert is deemed not to be independent of a licence applicant, this person must not be involved in any assessing, auditing, recommending or reporting of that licence applicant.

At least one member of licensing administration or an external financial expert must have a financial background and a diploma in accountancy/auditing recognised by the appropriate national body (e.g. national trade association), or must have several years' experience in the above matters (a "recognition of competence").

Tasks:

The tasks of the FAI Club Licensing Department will include:

- Preparing, implementing and further developing the FAI Club Licensing System and Core Process;
- Providing administrative support to the FAI Club Licensing Committee and the FAI Club Licensing Appeals Body;
- Assisting, advising and monitoring licensees during the licence period;
- Informing UEFA of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor, including a change of form, legal group structure (including change of ownership) or identity; Serving as the contact point for and sharing expertise with the licensing departments of other UEFA member associations and with UEFA itself;
- Conducting assessments and audits to verify whether licence applicants have fulfilled quality standards according to the criteria described in this Manual.

Powers of the FAI Club Licensing Department include:

- The FAI Club Licensing Department may report to the FAI Club Licensing Committee any cases where a licensee fails to maintain the conditions for the issuance of a licence.
- The FAI Club Licensing Department may delegate responsibility for aspects of monitoring licensees to other departments within the FAI or to the League of Ireland.
- The FAI Club Licensing Department will have the power to seek clarification, or request further documentation and information from the Club Licensing Officer and can invite the Club Licensing Officer to provide any further evidence or explanations on behalf of the licence applicant.
- Any such requests are at the discretion of the Licensing Manager.
- The Licensing Manger or his/her nominee will have the power to carry out spot checks on clubs by attending at the club or grounds without prior notice and shall be entitled to examine all documentation relating to licensing and to carry out checks on any aspect of Club Licensing Requirements.
- The FAI Club Licensing Department will determine the timetable for the Club Licensing Core Process on an annual basis, taking into consideration the start date for the League of Ireland season and the deadline set by UEFA for admission to UEFA Men's club competitions.
- The Licensing Manager will have the power to make recommendations to the Club Licensing Committee on any matter pertaining to the issuance of a Licence, sanctions, withdrawal of licence or other related licensing matters.
- Fines of €300 may be sanctioned to clubs following caution and formal warning for initial failure to comply. This fine will double for each failure of compliance.
- The Licensing Manager, and any other persons requested by the Licensing Manager, will have the right to attend meetings of the FAI Club Licensing Committee and the FAI Club Licensing Appeals Body. The role of the Licensing Manager in these meetings will be to facilitate, and this person will have no voting rights.
- UEFA, or a third party entrusted with the task on UEFA's behalf, is entitled to examine the FAI Club Licensing procedures with respect to UEFA's minimum criteria and to submit corresponding recommendations. UEFA will also be empowered to perform spot checks on licensees via the FAI Club Licensing Department.

3.3 Confidentiality and Equal Treatment

The Licensor guarantees the licence applicant/licensee full confidentiality as regards all non-public information disclosed during the Licensing Core Process. In this regard, the FAI must conclude an annual confidentiality agreement with each licence applicant.

Members of the FAI Club Licensing Committee, the FAI Club Licensing Appeals Body, the FAI Club Licensing Department and any other individual engaged by the Licensor in the licensing process must also sign a confidentiality clause before starting his or her tasks. Confidentiality is subject to the following:

a) A copy of the contacts sheet, which is attached to the Club Licensing Application Pack, will be sent to the League of Ireland administration for their records.

b) Data regarding Infrastructure will also be shared with the FAI and League of Ireland to facilitate match delegates in completing their reports and for Health and Safety reasons.

c) No enclosures (e.g. Legal or Financial Information) will be forwarded and these will remain subject to the confidentiality clause, unless duly authorised by the licence applicant/licensee.

d) Any decision of the Club Licensing Committee or Club Licensing Appeals Body may be communicated to the media.

The Licensor ensures equal treatment of all licence applicants during the licensing process.

3.4 UEFA Club Monitoring

UEFA have established an independent Club Financial Control Body to oversee monitoring of clubs within its jurisdiction:

Rights, duties and responsibilities of the UEFA Club Financial Control Body (CFCB)

The UEFA Club Financial Control Body (CFCB), carries out its duties as specified in the present regulations and in the Procedural rules governing the UEFA Club Financial Control Body. In carrying out these responsibilities, the UEFA Club Financial Control Body ensures equal treatment of all licensors, licence applicants and licensees and guarantees full confidentiality of all information provided.

The UEFA CFCB at all times bears in mind the overall objectives of these regulations.

Monitoring Process:

The UEFA monitoring process starts on submission by the licensor of the list of licensing decisions to the UEFA and ends at the end of the licence season.

It consists of the following minimum key steps:

a) issuing of the requirements for monitoring documentation to the licensor and licensee;
b) return of the required completed monitoring documentation by the licensee to the licensor;
c) assessment and confirmation of the completeness of each licensee's documentation by the licensor;
d) submission of the validated documentation by the licensor to the UEFA Administration;
e) assessment of the documentation by the UEFA CFCB;
f) if appropriate, request for additional information by the UEFA administration or the UEFA CFCB;

g) decision by the UEFA CFCB as specified in the relevant provisions of the current edition of the Procedural rules governing the UEFA Club Financial Control Body.

In carrying out these responsibilities, the licensor ensures equal treatment and guarantees full confidentiality of all information provided.

Responsibilities of the FAI (Licensor):

The FAI must:

a) communicate the deadlines of the monitoring process to the licensee;
b) cooperate with the UEFA Club Financial Control Body in respect of its requests and enquiries;
c) as a minimum (and in accordance the UEFA Club Licensing and Financial Sustainability Regulations Edition 2026), ensure and confirm to the Club Financial Control Body that in respect of the break-even information, all information submitted by the licence applicant is complete and corresponds to the information previously submitted for club licensing purposes;
d) assess and confirm to the UEFA Club Financial Control Body that the selected reporting perimeter is the same as used for the fulfilment of the club licensing criteria and is appropriate for club monitoring purposes;
e) assess in accordance with Article 11 the documentation submitted by the licence applicants, consider whether this is appropriate and define the assessment procedures determine to its comfortable satisfaction whether each criterion has been met and what further information, if any, is needed for a licence be granted.
f) define the assessment procedures, except those used to verify compliance with the defined criteria for which specific assessment processes that must be followed as set out in Annex I.

g) inform the UEFA Club Financial Control Body of any relevant information submitted by the licence applicant in respect of club monitoring requirements and any event occurring after the licensing decision that constitutes a significant change to the information previously submitted by the licensee.

h) Under certain conditions as set out in Annex B, a UEFA member association may delegate the club licensing system to its affiliated league. Vis-à-vis UEFA, the UEFA member association remains liable and responsible for the proper implementation of the club licensing system, regardless of whether there is delegation or not.

i) The licensor must ensure that all applicable provisions defined in part II of these regulations are integrated into national club licensing regulations, which must be submitted in one of UEFA's official languages to UEFA for review according to the procedure defined in Annex C.

j) establish an appropriate licensing administration as defined in Article 1;

k) establish at least two decision-making bodies as defined in Article 4;

l) set up a catalogue of sanctions ;

m) define the core process in accordance with Article 9;

n) 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.

o) Submit each licensing decision to UEFA within seven days of each decision being final.

In carrying out these responsibilities, the licensor ensures equal treatment and guarantees full confidentiality of all information provided.

Responsibilities of the licensee:

The licensee must:

a) cooperate with the FAI and the UEFA Club Financial Control Body in respect of their requests and enquiries;
b) provide the licensor and the UEFA Club Financial Control Body with all necessary information and/or relevant documents to fully demonstrate that the club monitoring requirements are fulfilled, as well as any other document requested and deemed to be relevant for club monitoring decision-making, by the deadline set by the licensor and/or UEFA administration;
c) confirm that all the submitted documentation and information are complete and accurate;
d) promptly notify the licensor in writing about any subsequent events that constitute a significant change to the information previously submitted to the licensor including a change of legal form or legal group structure.

Scope of application and exemption:

All licensees that are admitted to a UEFA Men's club competition must comply with the club monitoring requirements.

If the reporting period for the annual financial statements is greater or less than 12 months, then the threshold of EUR 5m (relevant income/relevant expenses) for FIN 1.14 is adjusted up or down according to the length of the reporting period. The flexed threshold level is then compared to the licensee's relevant income and relevant expenses as appropriate.

UEFA may grant an exception to the provisions set out in Part II within the limits set out in Annex A, of the Club Licensing and Financial Sustainability Regulations, Edition 2026.

4. LICENCE APPLICANT AND LICENCE

4.1 DEFINITION OF LICENCE APPLICANT AND UEFA THREE-YEAR RULE

4.1.1 Licence Applicant

The licence applicant is defined as being the legal entity fully and solely responsible for the football team participating in the FAI League of Ireland club competitions and / or UEFA Men's Club competitions, and which is either:

1. a legal entity according to national law, which is member of the FAI and/or the League of Ireland (hereafter, registered member), or

2. any legal entity according to national law, which has a contractual relationship to a registered member (hereafter, company)

4.1.2 Responsibility of Licence Applicant

Only a registered member or a company can apply for / receive a licence. Individuals may not apply for / receive a licence.

The licence applicant is fully and solely responsible for the participation in national and international football competitions as well as for the fulfilment of the club licensing criteria.

The licence applicant is, in particular, responsible for ensuring the following:

a) that all players are registered with the FAI and/or the League of Ireland and, if professional players, that they have a written labour contract with either the registered member or the company (see Article 2 and 5 of the FIFA Regulations for the Status and Transfer of Players);

b) that all the compensation paid to the players arising from contractual or legal obligations and all the revenues arising from gate receipts are accounted for in the books of either the registered member or the company;

c) that the licence applicant is fully responsible for the football team composed of registered players participating in national and international competitions;

d) that the licensor is provided with all necessary information and relevant documents relevant to proving that the licensing obligations are fulfilled, as these obligations relate to the sporting, social and environmental sustainability, infrastructure, personnel and administrative, legal and financial criteria set out under Sections 6, 7, 8, 9 and 10 of this manual;

e) that the licensor is provided with information on the reporting entity/entities in respect of which sporting, social and environmental sustainability, infrastructure, personnel and administrative, legal and financial information are required to be provided. In turn, the licensor must assess whether, in respect of each licence applicant, the selected reporting entity/entities is appropriate for club licensing purposes;

f) that any event that occurs after the submission of the licensing documentation to the FAI and represents a significant change to the information previously submitted is promptly notified to the licensor in writing. This includes any change of the licence applicant's legal form, company structure including ownership or identity). The licence applicant must sign a written contract in the prescribed format as set out in appendix V (domestic licence) or appendix VI (UEFA Licence)

In addition, the licence applicant shall:

a) be based legally in the territory of the FAI and play its home matches only in that territory (An exception to this rule is allowed in the case of Derry City FC);

b) have the right to use the name and the brands of the club and not change the name of the club for advertising/promotional purposes;

c) accept no clauses in contracts with television, sponsors or other commercial partners which could restrict the club in its freedom of decision or affect its management;

d) determine 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 as per criteria FIN 1.01 & FIN 1.01.A.

4.1.3 UEFA Licence – Three-Year Rule

For a UEFA licence, by the start of the licence season, the membership and/or the contractual relationship (if any) must have lasted for at least three consecutive seasons. Furthermore, the licence applicant must have participated in the official competitions for at least three consecutive seasons (hereinafter: three year rule).Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee must be notified to the licensor and UEFA before the start of the licensing process.

Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee that took place within the three seasons preceding the start of the licence season to the detriment of the integrity of a competition; or to facilitate the licence applicant's 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.

Exceptions to the three-year rule may be granted by the CFCB in accordance with Annex A, of the Club Licensing and Financial Sustainability Regulations, Edition 2026.

4.1.4 Change of Legal Entity

If any licence applicant/licensee wishes to change its legal entity, which is the recognised member of the FAI and the League of Ireland (for example, if a licensee that is an incorporated company wishes to dissolve itself at the end of the season, then reincorporate itself as a new incorporated company and apply for a licence for the following season), it must submit full details of the proposed change to the FAI Club Licensing Committee. The details of a proposed change must be provided at least 2 months prior to the FAI Club Licensing Committee decision on the award of a licence.

Notwithstanding the rules stated below, such new company, provided that its membership has not lasted for a period of three years, may not apply for a UEFA Licence unless a specific exception in this sense has been requested and approved by UEFA (see Annex A of the UEFA Club Licensing and Financial Sustainability Regulations, Edition 2026). If the FAI is notified of the reorganisation or restructuring of an affiliated club (e.g. change of legal form, merger of clubs, split of club, liquidation or bankruptcy), the FAI is responsible for notifying the UEFA Administration accordingly as soon as it becomes aware of it.

All of the following rules apply in order to change a legal entity:

a) Licensee's applications to transfer its membership of the FAI to a new entity must be submitted in writing to the FAI Club Licensing Department before the FAI Submission Date in order for any transfer of membership to be effected. Applications must be accompanied by a Bank Draft, Postal Order or electronic transfer of €500, made payable to FAI. This fee will be refunded if the application is successful.
b) Licensee's membership of the FAI may only be transferred to the new entity with the permission of the FAI Club Licensing Committee.
c) Licensee will not be permitted to transfer its membership of the FAI to a new entity during the League of Ireland season.
d) Licensee will only be permitted to transfer its membership of the FAI if all the liabilities of the old entity are fully taken over by the new entity or if all the liabilities of the old entity are resolved (e.g. by payment in full or via a creditors' voluntary arrangement) to the satisfaction of all creditors.

4.2 LICENCE

4.2.1 Category of Licence

Licences must be issued according to the provisions of this FAI Club Licensing Manual. The following types of licences will be awarded.

1) UEFA Licence – Necessary to play in UEFA Men's club competitions.

2) League Licence – Premier Division – Necessary to play in League of Ireland Premier Division.

3) League Licence – First Division – Necessary to play in League of Ireland First Division.

Once issued, a licence cannot be transferred.

The licensor will issue an invitation to apply for a licence. The club applying for a licence (i.e. licence applicant) must submit an application to the licensor. In this application, the club must, in particular, declare that it will fulfil the obligations of the licensing system.

A licence expires without prior notice:

1) At the end of the calendar year of the season for which it was issued for League of Ireland licences and at the of the season for which it was issued for UEFA licences, OR

2) On the dissolution of the division in question for League of Ireland licences.

A licence may be withdrawn during a season by the Club Licensing Committee or Club Licensing Appeals Body if:

1) For any reason a licensee becomes insolvent and enters into liquidation or receivership during the season, as determined by the applicable national law (where a licensee becomes insolvent but enters examinership during the season, for so long as the purpose of the examinership is to rescue the club and its business, the licence should not be withdrawn); OR

2) Any of the conditions for the issuing of a licence are no longer satisfied; OR

3) The licensee violates any of its obligations under the National Club Licensing Manual.

If a club has its licence withdrawn, a decision concerning the elimination of the club from the current UEFA competition in question must be made by the UEFA Organs for the Administration of Justice.

As soon as a licence withdrawal is envisaged, the FAI must inform UEFA accordingly..

Only clubs which fulfil the criteria set out in this Manual at the deadlines defined by UEFA and which have qualified on the basis of their sporting results, may enter the UEFA Men's club competitions for the 2027/28 season.

UEFA reserves the right to sanction a club or eliminate a club from future UEFA Men's club competitions based on the applicable UEFA Men's club competition regulations.

4.3 ADMISSION TO UEFA MEN'S CLUB COMPETITIONS

4.3.1 Principle

The licence applicant must further fulfil all the requirements according to the relevant UEFA club regulations to be admitted to the relevant UEFA Men's club competition.

Clubs which qualify for the UEFA club competitions on sporting merit must obtain a licence issued by the licensor according to the national licensing regulations, except where Article 17 applies.

The admission process falls under the sole jurisdiction of UEFA and its competent bodies.

The competent bodies of UEFA make the final decision regarding the admission of a club to participate in any UEFA Men's club competition.

Such decisions are subject to all the statutes-based jurisdiction of UEFA including the Court of Arbitration for Sport in Lausanne as ordinary court of arbitration (Art 61 of UEFA Statutes).

If a club fails to obtain a licence to play in the League of Ireland they will not be allowed to play in UEFA Men's club competitions (this does not include clubs eligible for extraordinary admission to UEFA Men's club competitions as per 4.4 (below)).

1. With the exception of those in paragraph 2 below, the criteria defined must be fulfilled by clubs in order for them to be granted a licence to enter the UEFA Champions League, the UEFA Europa League or the UEFA Europa Conference League (the relevant competitions).

2. Failure to fulfil the criteria defined in Article 21, Article 25 to Article 32, Article 35, Article 42, Article 44 to Article 46, Article 52 and Article 54 to Article 58 and Paragraph 22.02 and Paragraph 24.02 does not lead to refusal of a licence but to a sanction defined by the licensor according to its catalogue of sanctions (see Article 8).

4.4 EXTRAORDINARY ADMISSION TO UEFA CLUB COMPETITIONS

If a club qualifies for a UEFA Men's Club Competition based on its sporting results, but has not undergone a national licensing process equivalent to the one applicable for Premier Division clubs, because it belongs to a division other than the Premier Division, the FAI may – on behalf of such a club – request the extraordinary application of the club licensing system in accordance with the procedure detailed below (4.4.1) in accordance with Annex D. In practice, such a club could for example be the winner or the runner-up of the FAI Cup playing in a division not subject to Licensing.

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

4.4.1 Procedure for Extraordinary Admission

The UEFA administration defines the necessary deadlines and the minimum criteria for the extraordinary application of the club licensing system and communicates them to the FAI.

The FAI must notify the UEFA administration of the possibility of such extraordinary application in writing, by the deadlines communicated by the UEFA administration, stating the name(s) of the club(s) concerned. The FAI is responsible for submitting the criteria to the club(s) concerned for the assessment for the extraordinary procedure at Irish level. The FAI also has to take immediate action with the club(s) concerned for the preparation of that procedure. The club(s) concerned must provide the necessary documentary proof to the FAI.

The licensor will assess the club(s) against the fixed minimum standards and forward the following documentation in English to the UEFA administration within the given deadline:

a) A written request to apply for special permission to enter the corresponding UEFA Men's club competition;

b) A recommendation by the FAI based on its executed assessment (including the dates and names of the persons having assessed the club(s));

c) All documentary evidence provided by the club(s) and the licensor as requested by the UEFA administration;

d) Any further document requested by the UEFA administration during the extraordinary procedure.

The UEFA administration bases its decision on the received documentation and grants special permission to enter UEFA Men's club competitions if all the set criteria are fulfilled and if the club(s) ultimately qualifies on the basis of its sporting results. The decision will be communicated to the FAI, which will forward it to its concerned club(s). If a concerned club is sportingly eliminated during this extraordinary procedure, the FAI must notify the UEFA administration immediately, and this procedure is immediately terminated, without further decision. Such a terminated procedure cannot be restarted at a later stage.

Appeals can be lodged against decisions made by the UEFA administration in writing before the Court of Arbitration for Sport in accordance with the relevant provisions laid down in the UEFA Statutes.

5. CORE PROCESS

5.1 INTRODUCTION

The core process describes the procedures to be followed by the Licensor in order to control the issuance of a licence to a licence applicant. The emphasis of the core process is for licence applicants to perform self-assessment and for the Licensor and UEFA to verify that quality standards have been fulfilled according to the criteria described in this Manual.

5.2 OBJECTIVES

The objectives of the Core Process are as follows:

1. to establish an effective, efficient and consistent Licensing Core Process according to the needs of UEFA, FAI, League of Ireland and League of Ireland clubs;

2. to ensure that licensing decisions are taken by impartial and expert bodies (FAI Club Licensing Committee and FAI Club Licensing Appeals Body);

3. to ensure equal and transparent treatment so that licence applicants undergo the licensing process in the same manner at national and international levels;

4. to create a relationship of trust between UEFA, FAI, League of Ireland, League of Ireland clubs and other stakeholders in all matters relating to the issuance of licences;

5. to ensure that the decision-making bodies receive adequate support from the FAI Club Licensing Department; and

6. to ensure that licence applicants and decision-making bodies are supplied with all necessary information and documentation in a timely and accurate manner.

5.3 CLUB LICENSING CORE PROCESS – STEPS

The core steps are the minimum requirements defined by the Core Process. The chronological order of the core steps are described below.

5.3.1 Club Licensing Application Process

1. The FAI provides an online application system. This will include the relevant declarations required for the production of required evidence.

2. An invitation to apply is sent to licence applicants. The licence applicant will be requested to acknowledge receipt of these items.

3. The licence applicant completes the application and where necessary submits documents and produces the required evidence for each criteria.

4. All correspondence relating to the Licensing application should be submitted via the Club Licensing IT Application. Applicants must confirm any submissions via the dedicated messaging system.

5. The licence applicant must return its application, including signed contract, to the FAI Club Licensing Department on or before the FAI Submission Date (See Section 5.4 and 5.5).

a) Any supporting documentation must be submitted via the Club Licensing IT Application.

b) All supporting documentation must be received on or before the FAI Submission Date, with financial documentation being received by the stated extended deadline.

c) If a licence applicant is experiencing difficulty in obtaining documentation or information from any third party (e.g. Accountant, Auditor, Solicitor) the licence applicant shall make a written request for an extension of the submission date on providing proof of such delay to the LM. The proof required would consist of evidence by way of correspondence that the information was requested by the licence applicant in sufficient time or an explanatory letter by the third party setting out the reasons for the delay. It is entirely a matter for the LM to decide whether or not to agree to such an extension based on the proof provided.

6. The LM checks that the documents supplied by the licence applicant are complete and are submitted on or before the FAI Submission Date (or extended deadline for financial documentation).

7. In the event that a licence applicant fails to submit documentation on or before the FAI submission date, or in the prescribed manner, or in the event that an applicant does not cooperate with the LM, or any dispute arises of any kind during the core process, the LM can either (1) contact the Club Licensing Officer in order to agree on the next actions to be taken and/or (2) agree a new timescale (e.g. to complete an application or to deliver a missing item of required evidence within 1 week) and/or (3) the LM can prepare a report for consideration by the FAI Club Licensing Committee. This report will set out any problems encountered by the LM in relation to a clubs Application, subsequent submissions or difficulties in relation to any lack of cooperation between licence applicants and the FAI Licensing Department. This report can accompany or be incorporated into the final report of the LM. Any 'A' Criteria non-financial supporting documentation due on submission date of August 31st, submitted after the 14th of September will incur a €300 fine per criteria affected, unless otherwise agreed by the licensing manager. Any financial supporting documentation due on submission date of September 30th, submitted after the 14th of October will incur a €300 fine per criteria affected, unless otherwise agreed by the licensing manager. Any supporting documentation due on submission date, submitted within five business days of the decision meeting is not guaranteed to be presented to the committee

8. The LM will respond to the licence applicant with an initial preliminary report within ten business days of receiving the Application. For avoidance of doubt, this report will outline the criteria for which documentation has been received, and criteria where documentation remains outstanding. This report will not determine compliance with criteria as the application is still subject to audit by criteria experts.

9. The LM sorts the information received, records it and forwards it to appointed auditors. The respective auditors will have responsibility for the specific criteria areas – Sporting, Infrastructure, Legal, Financial and Personnel & Admin.

10. The Club Auditors review the documents, and reports back to the LM as to whether the criteria has been fulfilled.

11. The LM then assesses the licence application on the basis of the Club Auditors' reports. If the reports of the Club Auditors identify areas that require further information and clarification from the licence applicant, the LM discusses those areas of concern or non-compliance with the licence applicant. The LM may require further explanations or supporting documents or may decide to perform a site visit to conduct further investigation. The LM will contact the Club Licensing Officer in order to agree on the next actions to be taken and a timescale for these actions.

12. The LM prepares a report for consideration by the FAI Club Licensing Committee. This report may contain analysis of the application and supporting documentation, analysis of the reports received from Club Auditors, and any additional reports as outlined above. It will also include a recommendation by the LM on whether to issue a licence, issue a licence with sanctions, refuse a licence, or apply other sanctions as laid down in Section 2.2.

13. The LM will send a copy of the report to each member of the FAI Club Licensing Committee and to the Club Licensing Officer at least seven calendar days before the meeting of the FAI Club Licensing Committee.

14. Within 5 days of the decision meeting, the LM obtains a management representation letter from the licence applicant stating whether or not any significant and/or material events or conditions have occurred, that may have an impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements, in order to satisfy FIN 1.05.

Club Licensing Committee Decision

1. The FAI Club Licensing Committee reviews the report of the LM, and, if necessary, asks the LM to contact the Club Licensing Officer for further clarifications. The burden of proof that all criteria are satisfied rests with the licence applicant.

2. The Club Licensing Committee meets to decide on the licence applications. The Club Licensing Officer or other specified officers of the club may also be invited to represent the licence applicant to provide any final evidence or explanations if requested by the Club Licensing Committee.

3. The FAI Club Licensing Committee then makes its decision on whether to issue the licence, issue the licence with sanctions, refuse the licence or apply any other sanctions as laid down in Section 2.

4. If after careful review of the Licence Application and report of the LM, and consideration of any final submissions from the applicant, the FAI Club Licensing Committee find that the licence applicant has not fulfilled a category 'A' licensing criterion or has not fulfilled any alternative as per section 2.1 of the club licensing manual, then they must refuse to issue a Licence. In this case, the report of the FAI Club Licensing Committee must detail all of the reasons for refusing the licence and make specific reference to particular conditions and/or criteria that have not been fulfilled. The LM communicates the decision to the Club Licensing Officer by email and provides information about instigating the appeals process. This communication is deemed effective from the date of the email. If the licence applicant decides to appeal the first instance decision, the club must lodge a letter of appeal with the LM.

5. However, If after careful review of the Licence Application and report of the LM, and consideration of any final submissions from the applicant, the FAI Club Licensing Committee find that the licence applicant has fulfilled all category 'A' licensing criterion or has satisfactorily fulfilled an alternative as per section 2.1 of the club licensing manual, then they must issue a Licence. The LM receives the report of the decision-making body, and communicates the decision to the licensee by email. The licence may or may not detail areas for future attention of the applicant and state whether or not financial indicators have been breached. On the basis of the decision made by the decision-making body, the LM prepares the list of the successful licence applicants and sends it to the League of Ireland Director.

5.3.2 Club Licensing Monitoring Process

1. After it has been issued a licence, up until the expiry of the licence, the licensee must within one week notify the licensor in writing of any subsequent event, that it is aware of at any time, that may cast significant doubt upon the licensee's ability to continue as a going concern until at least the end of the season for which the license has been granted (See criterion FIN 1.09).

2. If the licensee is in breach of one or more of the indicators, then the licensee must prepare and submit an updated version of the future financial information. The future financial information must be prepared, as a minimum, on a six-month basis.

3. On an annual basis, the Club Licensing Committee will issue a catalogue of sanctions, detailing the sanction for non-compliance with each criterion. This catalogue of sanctions will be communicated to the licensee via the LM. The licensee must maintain compliance with all criteria until the end of the period of the licence. The Club Licensing Department will monitor compliance throughout the season through various methods (e.g. Match Delegates Reports or spot-checks). If any non-compliance issues are identified by the Club Licensing Department the licensee may be sanctioned (See Section 2.2). In the case that a licensee is in breach of criteria the LM will communicate the relevant sanction to the licensee as per the catalogue of sanctions. The LM communicates the sanction to the Club Licensing Officer by email or post. The licensee may appeal any sanction of the Club Licensing Committee as per the process in section 5.3.3.

4. The licensee must comply with PAD 4.01, Duty to notify significant changes; if there is a change in personnel relating to criteria PAD 1.01 to PAD 3.10 the licensee must notify the FAI within seven business days. The licensee must comply with PAD 4.02, Duty of replacement; if a position defined in PAD 1.01 to PAD 3.10 becomes vacant the licensee must ensure that the position is taken over by a person who holds the necessary qualifications within sixty days. The duty of notification must be undertaken and communicated to the Club Licensing Department within seven business days.

5.3.3 Club Licensing Appeals Process

1. Appeals may only be lodged by: a. a licence applicant who received a refusal from the First Instance Body; b. a licensee whose licence has been withdrawn by the First Instance Body; or c. the licensing manager on behalf of the licensor. An appeal against a Club Licensing Committee decision has no delaying effect.

2. Appeals against club licensing decisions must be sent to the FAI Club Licensing Department within five calendar days of when the first instance decision was notified to the licence applicant.

3. Appeal applications must be accompanied by a Bank Draft ,Postal Order or electronic transfer for the Appeal Fee of €500, made payable to FAI. This fee will be refunded if the appeal is successful.

4. Failure to comply with the time limits or failure to enclose the correct Bank Draft or Postal Order will invalidate any appeal.

5. The AB is notified and the meeting date is set by agreement.

6. The unavailability of the Club Licensing Officer or the fact that the Club Licensing Officer has not read the decision letter will not be grounds for extending the appeals deadline. It is a matter for the licence applicant to ensure that their own procedures take into account the appeals time limits.

7. An appeal can be abandoned at any stage prior to the hearing by notifying the LM in writing.

8. The LM prepares a report for consideration by the Appeals Body. This report will contain a) the letter of appeal from the licence applicant, b) the reasons for the decision of the Club Licensing

Committee and c) any other information necessary for the appeal hearing. The report will also be sent to the licence applicant.

9. The Appeals Body meets and considers the appeal. The Appeals Body will only review the decision of the Club Licensing Committee and will base its decision solely upon the documents furnished to that Committee and all the evidence provided by the appellant with its written request for appeal and by the set deadline. No new evidence can be submitted to the Appeals Body for review. However if necessary, the AB may ask the LM and the Club Licensing Officer for further clarifications.

10. The licence applicant is entitled to representation at the Appeals Body meeting.

11. The Appeals Body will assess the decision of the Club Licensing Committee having regard to several considerations such as the following examples:

a) Did the Committee adhere to Fair Procedures?

b) Did the Committee act within its own powers?

c) Were the sanctions or decisions excessive or inappropriate?

d) Were the facts and evidence not considered properly?

e) Was the decision generally flawed based on the evidence before it?

(This list is not exhaustive)

12. The original decision of the FAI Club Licensing Committee will be deemed to be final and binding in the case of the withdrawal of any appeal. The appeal fee will be forfeited and the Club may be held liable for any expenses incurred at the discretion of the Appeals Body.

The report of the Appeals Body must detail all of the reasons for refusing the licence and make specific reference to particular conditions and/or criteria that have not been fulfilled. The LM communicates the decision to the Club Licensing Officer by email. This communication is deemed effective from the date of notification email.

After careful review of the appeal and report of the LM, the FAI Club Licensing Appeals Body will either;

uphold the decision of the Club Licensing Committee; OR

change the decision;

1. The report of the Appeals Body must detail all of the reasons for its decision.

2. The LM communicates the decision to the Club Licensing Officer by email or registered post. This communication is deemed effective from the email date or receipt of the registered letter.

5.5. TIMETABLE FOR UEFA MEN'S CLUB LICENSING PROCESS

The FAI Club Licensing Department will determine the timetables for the UEFA Men's Club Licensing Core Process. This considers the start date for the UEFA Competition Season and the deadline set by UEFA for admission to UEFA Men's club competitions.

A guideline for the key dates in the annual timetable is shown below:

Date	Action
February 2027	FAI commences the UEFA Application Process.
31st March 2027	Submission Date for UEFA Licence.
April 2027	Deadline for notification to UEFA of the possibility of an application for Extraordinary Admission to UEFA Men's club competition. (See Section 4.4).
May 2027	Deadline for application for Extraordinary Admission to UEFA Men's club competitions. (See Section 4.4).
April & May 2027	Written Management representation letter due within 5 business days of Licensing committee meeting. FAI Club Licensing Committee makes first instance decision for awarding of UEFA Licences. UEFA Applicant Clubs not granted a UEFA licence in first instance may submit an appeal.
31st May 2027	Deadline for FAI to inform UEFA as to which clubs have been granted a licence.
July 2027	Submission of further monitoring to FAI by UEFA Licensees where applicable.
July 2027	FAI completes submission of monitoring data to UEFA.
October 2027	Submission of further monitoring to FAI by UEFA Licensees where applicable.
October 2027	FAI completes submission of monitoring data to UEFA.
January 2028	Submission of further monitoring to FAI by UEFA Licensees where applicable
January 2028	FAI completes submission of monitoring data to UEFA.
March 2028	Submission of further monitoring to FAI by UEFA Licensees where applicable
March 2028	FAI completes submission of monitoring data to UEFA.

6. SPORTING CRITERIA

SPO 1.01 – ACADEMY DEVELOPMENT PROGRAMME

UEFA – A

The licence applicant must have a written Academy Development Programme approved by the FAI. The Licensor will regularly verify the implementation of the approved Academy Development Programme and evaluate its quality. This will be linked to UEFA solidarity payments.

This Academy Development Programme must include at least the following:

1. Academy development objectives and philosophy;
2. Academy sector organisation chart
3. Academy budget
4. Infrastructure - training and match facilities
5. Player development programme for all age groups
6. Education programme on the Laws of the Game
7. Education programme on anti-doping
8. Education programme on integrity
9. Education programme on anti-racism
10. Medical support for Academy players
11. Evaluation process to review the effectiveness of the Academy against objectives
12. Timeframe of the programme (minimum of 3 years but maximum 5 years).

The Academy Development Programme must further show the commitment and support of the licence applicant for mandatory and complementary school education by ensuring that every Academy player involved in its Academy Development Programme can follow regular school education and is not prevented from continuing their non-football education.

SPO 1.02 – ACADEMY TEAMS

UEFA – A

The licence applicant must at least have the following Academy teams within its legal entity:

1. at least one team at MU20 level
2. at least one team at MU17 level
3. at least one team at MU15 level
4. at least one team at MU14 level
5. The licence applicant must also have at least one team below the age of 10 or organised football activities for under-10s within its legal entity or a club affiliated to its legal entity.

The Academy teams in the above age groups must take part in the official LOI Academy Development Programme.
Each Academy player must be registered on the FAI Football Management System.

SPO 1.03 – REGISTRATION OF PLAYERS

UEFA – A

The licence applicant must confirm that all of its players are registered with the League of Ireland on the FAI's Football Management System and in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

In addition all professional players must have submitted a valid Standard Players' Contract in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

The licence applicant must ensure that its professional players' contracts are in line with the relevant provisions and minimum requirements set out within the Standard Players' Contracts and regulations of the State and the European Union.

UEFA – B

The licence applicant must respect the provisions of the FIFA Regulations on the Status and Transfer of Players with regard to loans of professional players.

SPO 1.04 – MEDICAL CARE OF PLAYERS

UEFA – A

First Team Squad

The licence applicant must ensure that all players eligible to play for the first squad undergo a full medical examination as per the most recent edition of the UEFA Medical Regulations. Each player must have at least one echocardiogram in their medical records, in addition to the other requirements. The echocardiogram should be repeated on at least 1 more occasion before they reach 25 years of age.

Academy Players

Any Academy player participating in a UEFA Club Competition must undergo a full medical examination as per the first team squad.

SPO 1.05 – LAWS OF THE GAME WORKSHOP

UEFA – A

The licence applicant must ensure that all registered first team players and the first team coaching staff have participated in an FAI Laws of the Game workshop prior to the commencement of the season.

Each club will be required to confirm in writing the attendees to the League of Ireland Department on or before the 1st of March each season.

This workshop will encourage all participants to uphold fair play on and off the pitch and share a common understanding of the Laws of the Game with match officials.

SPO 1.06 – INTEGRITY WORKSHOP

UEFA – A

The licence applicant must ensure that all registered first team players and the first team coaching staff have participated in an FAI Integrity workshop prior to the commencement of the season.

Each club will be required to confirm in writing the attendees to the League of Ireland Department on or before the 1st of March each season.

SPO 1.07 – ANTI-DOPING WORKSHOP

UEFA – A

The licence applicant must ensure that all registered first team players and the first team coaching staff have participated in an FAI Anti-Doping workshop prior to the commencement of the season.

Each club will be required to confirm in writing the attendees to the League of Ireland Department on or before the 1st of March each season.

SPO 1.08 – ANTI-RACISM WORKSHOP

UEFA – A

The licence applicant must ensure that all registered first team players and the first team coaching staff have participated in an FAI Anti-Racism workshop prior to the commencement of the season.

Each club will be required to confirm in writing the attendees to the FAI Social & Environmental Sustainability Manager on on or before the 1st of March each season.

SPO 1.09 – WOMEN'S FOOTBALL DEVELOPMENT PLAN

UEFA – A

The licence applicant must support women's football by implementing measures and activities aimed to further develop, professionalise and popularise women's football such as:

a) entering a first and/or academy team in official competitions;
b) providing support to an affiliated women's football club; or
c) organising other women's football initiatives as defined by the licensor.

7. SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

SES 1.01 – SOCIAL AND ENVIORNMENTAL SUSTAINABILITY STRATEGY

UEFA – A

The licence applicant must establish and implement a social and environmental sustainability strategy in line with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines, for at least the areas of equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities, and environmental protection. The Strategy must include the title and publication date. Submission must also include a hyperlink to the strategy document.

SES 1.02 – EQUALITY AND INCLUSION

UEFA – B

The licence applicant must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the licence applicant.

SES 1.03 – ANTI-RACISM

UEFA – B

The licence applicant must establish and implement a policy to tackle racism and to guarantee that all the licence applicant's policies, programmes and practices are exercised without discrimination of any kind.

SES 1.04 – CHILD AND YOUTH PROTECTION AND WELFARE

UEFA – B

The licence applicant must establish and implement a policy to protect, safeguard and ensure the welfare of youth players and ensure they are in a safe environment when participating in activities organised by the licence applicant.

SES 1.05 – FOOTBALL FOR ALL ABILITIES

UEFA – B

The licence applicant must establish and implement a policy to make following and contributing to football activities organised by the licence applicant accessible and enjoyable for everyone, irrespective of disability or disabling factors.

SES 1.06 – ENVIRONMENTAL PROTECTION

UEFA – B

The licence applicant must establish and implement a policy to improve its environmental footprint and sustainability in relation to the organisation of events, infrastructure construction and management.

SES Guidance notes:

SES Strategies and policies will be reviewed & assessed based on them being 'established' and implemented.

Establish means/refers to:

- Clearly evidenced establishment process (e.g. internal & external consultation process)
- Clear strategy priorities and activities
- Clear board/highest executive level sign off on the strategy
- Strategy published/communicated (website)

Implementation means/refers:

- Clear implementation plan with activities and KPI's

All SES policies must include:

- Clear purpose
- Clear scope (e.g. who the policy relates to)
- Clear procedures and practices
- Clearly aligned to legislation where relevant (Football and State)
- Clear review date and responsible function
- Signed of by board/highest executive level of the club
- Communicated/circulated

8. INFRASTRUCTURE

INF 1.01 – STADIUM FOR THE LEAGUE OF IRELAND AND UEFA MEN'S CLUB COMPETITION

UEFA – A

The licence applicant must have a stadium available for UEFA club competitions which must be within the territory of the UEFA member association and approved by the UEFA member association in accordance with the UEFA Stadium Infrastructure Regulations.
If the licence applicant is not the owner of a stadium, it must provide a written contract with the owner(s) of the stadium(s) it will use.
It must be guaranteed that the stadium(s) can be used for the licence applicant's UEFA home matches during the licence season.
The stadium(s) must fulfil the minimum requirements defined in the UEFA Stadium Infrastructure Regulations and be classified at least as a UEFA category 2 stadium.

INF 1.02 – STADIUM CERTIFICATE

UEFA – A

The licence applicant must obtain a Stadium Certificate issued by a Chartered Engineer for the stadium which it intends to use.

The stadium certificate must specifically include;

a) evidence that all parts of the stadium (including buildings, stands, terracing, boundary walls, fencing, stairways, passageways, etc) comply with safety standards as defined by Irish law, the Local Authority, Gardai and Fire Service.

b) evidence that structural fire protection of all parts of the stadium (including entrances, exits, stairways, doors, passages, roofs, all public and private areas and rooms) is adequate.

c) where works are proposed, a letter from a qualified Chartered Engineer before work has been commenced stating that they have been engaged by the licence applicant to supervise all Works, that planning permission has been granted and they will issue a Certificate of Compliance with Planning and Building Regulations on completion of the works if they are satisfied the work is in compliance.

d) For all recent or proposed works, provide all Planning Permissions, Certificates of Compliance with Planning Permission and Building Regulations, Fire Safety Certificates and Commencement Notices.

e) A risk assessment to define the safety status of the stadium and the necessary measures for improvement.

f) adequate public liability insurance cover for the staging of football events at the stadium.

g) a Safe Holding Capacity for each section of the ground. The Safe Holding Capacity should be defined in terms of individual seats, standing places and total number for each section of the stadium and for the stadium in total. The certificate should include details of the seating that are covered and uncovered.

The Stadium Certificate must be reviewed and re-issued on an annual basis to ensure no lapse in certification when the stadium in use.

All clubs are required to ensure that works are completed as set out in any schedule of conditions attached to the stadium certificate and within the timeframes set out therein.

See Sections 2.4, 2.8, 2.10, 2.28, 11.20, 13.16 – 13.17 and 26.5, and Chapters 6, 7, 12, 15 and Appendices A, B and C of The Code of Practice for Safety at Sports Grounds, Department of Education (1996).

INF 1.04 – SAFETY POLICY AND GROUND EMERGENCY PLAN

UEFA - A

The licence applicant must have in place a Safety Policy and a Ground Emergency Plan.

The Safety Policy and Ground Emergency Plan must comply with the terms of the latest Safety, Health and Welfare at Work ActFire Safety in Places of Assembly (Ease of Escape) Regulations and the Code of Practice for the Management of Fire in Places of Assembly.

The Ground Emergency Plan should take account of the latest Code of Practice for Safety at Sports Grounds.

The licence applicant must define and regulate the staff structure and chain of command for all positions (Event Controller, Match Stewards, etc) within the Ground Safety Management Plan of the licence applicant.

The licence applicant must confirm the name of the person with final responsibility for safety at the stadium.

INF 1.05 – FLOODLIGHTING CERTIFICATE

UEFA - A

The licence applicant must provide a floodlighting certificate which contains the values for min, max and avg. lux level. The certificate must be supplied annually by an approved electrical contractor. The Floodlight Certificate must be issued to ensure no lapse in certification when in stadium is in use. Clubs must ensure that floodlighting installations are maintained and provide a valid lighting certificate issued within the previous 12 months. UEFA may conduct an independent assessment of lighting levels in stadiums and will notify the clubs in good time of the results of such assessments and of any corrections to be made.

INF 1.06 – TRAINING FACILITIES – AVAILABILITY

UEFA - A

The licence applicant must have training facilities available throughout the year for its first team squad, and all teams in the licence applicant's Academy programme. The licence applicant must either

a) Provide evidence that it owns the training facilities, or

b) Provide a written contract with the owner(s) of the training facilities. This contract must guarantee the use of the training facilities for the coming season.

c) It must be guaranteed that the training facilities can be used by all the licence applicant's teams during the licence season, taking into account its Academy programme.

INF 1.07 – TRAINING FACILITIES – APPROVED INFRASTRUCTURE

UEFA – B

As a minimum, the infrastructure of training facilities must fulfil the requirements defined by the licensor, for example:

relevant indoor/outdoor facilities;

the specificities of those facilities (i.e. number and size of football pitches);

dressing room specificities;

the medical room and its minimum equipment (i.e. defibrillator and first aid kit);

floodlighting;

6) PERSONNEL AND ADMINISTRATION

9.1 ADMINISTRATIVE STAFF CRITERIA

PAD 1.01 – CLUB LICENSING OFFICER

UEFA – A

The licence applicant must appoint a club licensing officer.

The club licensing officer should be responsible for the licence applicant's fulfilment of Club Licensing criteria.

Working Group

It is recommended that the Club Licensing Officer set up a Club Licensing Working Group to manage and implement the Club Licensing process within the applicant club. The Club Licensing Officer should delegate tasks and responsibilities among the members of the Working Group and monitor the performance of the licence applicant in fulfilling the licensing requirements.

PAD 1.02 – ORGANISATION OF CLUB

UEFA – A

Organisational Chart

The licence applicant must provide an organisational chart clearly identifying the relevant personnel and their hierarchical and functional responsibilities in its organisational structure.

The licence applicant must indicate who is in each role and clarify in what capacity they are working in the role; Full-time or part-time. All roles that are included in the club contact list - PAD 1.02(B), must be included on the clubs' organisational chart.

Contact List

Clubs are required to provide contact details for all mandated roles.

PAD 1.03 – GENERAL MANAGER

UEFA – A

The licence applicant must have appointed a General Manager being responsible for running its daily business (operative matters).

PAD 1.04 – CLUB SECRETARY

UEFA – A

The licence applicant must have sufficient office space available to run its administration; this should ideally be based within the stadium. It must ensure that the office is open to communicate with the FAI and the public.

PAD 1.05 – FINANCE OFFICER

UEFA – A

The licence applicant must have appointed a Finance Officer being responsible for its financial matters who can be either a person working in its administration or an external partner mandated by the licence applicant through a written contract.

PAD 1.06 – CLUB CHILDREN'S OFFICER

UEFA – A

The licence applicant must appoint a Club Children's Officer to act with regard to children's issues as part of the Academy Programme. If the licence applicant has an affiliation agreement with another club for its Academy Programme it must ensure that the affiliated club appoints this person. The Club Children's Officer must complete the Safeguarding 1 & 2 Club Children's Officer training through the FAI or any other Irish National Sporting Body or Sport Ireland.".

Garda Vetting and Safeguarding training

The club Children's Officer must have completed Garda vetting through the FAI and Safeguarding 1 & 2 training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 1.07 – PROTECTION OF CHILDREN – CLUB DESIGNATED LIAISON PERSON

UEFA – A

The licence applicant must appoint a designated person who shall be responsible for dealing with any concerns about the protection of children. If the licence applicant has an affiliation agreement with another club for its Academy Programme it must ensure that both have a Designated Liaison Person in place and agreement in place as to the remit of both. The role of club designated liaison person shall be fulfilled by the licence applicant's Chairman or designated deputy who meets the Garda vetting and Safeguarding training criteria The designated person is responsible for reporting allegations or suspicions of child abuse to The Child and Family Agency TUSLA or Social Services (NI) and/or An Garda Siochana/ PSNI. Support and advice is available from the Football Associations of Ireland's Child Welfare and Safeguarding Manager/Designated Liaison Person.

Garda Vetting and Safeguarding training

The club designated liaison person must have completed Garda vetting through the FAI and Safeguarding 1 & 3 training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 1.08 – SPORTING DIRECTOR

UEFA – B

The licence applicant must have appointed a qualified Sporting Director.

Garda Vetting and Safeguarding training

The Sporting Director must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 1.09 – MEDIA OFFICER

UEFA – A

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

Garda Vetting and Safeguarding training

The Media Officer must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 1.10 – MARKETING OFFICER

UEFA – A

The licence applicant must have appointed a club marketing officer responsible for marketing, branding and advertising. The person should hold the relevant qualifications/experience for such a key role within the Club.

PAD 1.11 – COMMERCIAL OFFICER

UEFA – A

The licence applicant must have appointed a Commercial Officer being responsible for business development and club partnerships. The Commercial Officer should oversee new sponsorship and commercial opportunities.

PAD 1.12 – INFRASTRUCTURE COORDINATOR

UEFA – A

The licence applicant must have appointed an infrastructure coordinator being the point of contact between the licence applicant and the Club Licensing Department for all infrastructure related issues.

The infrastructure coordinator must be involved in and have knowledge of all infrastructure issues within the club, including all aspects of the Club Infrastructure Development Plan (INF 1.03).

PAD 1.13 – GROUNDS PERSON

UEFA – A

The licence applicant must have appointed a grounds person being responsible for maintenance of the field of play and the playing area.

The grounds man must undergo a training programme approved by the FAI.

PAD 1.14 – SUPPORTER LIAISON OFFICER

UEFA – A

The licence applicant must have appointed a liaison officer to act as the key contact point for supporters.

The supporter liaison officer must regularly meet with the club's management and must collaborate with the security officer and other relevant personnel on all-related matters.

PAD 1.15 – DISABILITY ACCESS OFFICER

UEFA – A

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

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

PAD 1.16 – SOCIAL AND ENVIRONMENTAL SUSTAINABILITY OFFICER

UEFA – A

The licence applicant must have appointed a SES officer who is responsible for the implementation of SES policies and measures in accordance with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines.

The SES Officer is required to complete the FAI SES online compact course.

9.2 FIRST TEAM FOOTBALL STAFF CRITERIA

Note: Both the men's and women's licensing applications are linked in that you may not mandate the same person in conflicting roles across the two applications.

PAD 2.01 – HEAD COACH OF THE FIRST TEAM SQUAD

UEFA – A

The licence applicant must have appointed a Head coach of the first team squad being responsible for football matters of the first team squad.

The head coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:

a) Valid UEFA Pro coaching licence if the licensor (or its UEFA member association) is a signatory of the UEFA Coaching Convention at Pro level;
b) Valid UEFA A coaching licence if the licensor (or its UEFA member association) is not a signatory of the UEFA Coaching Convention at Pro level;
c) Valid UEFA recognition of competence equivalent to the licence required under a) or b) above as applicable.

The rights and duties of the first team Head coach must be detailed in a job description. These include, as a minimum:

a) The selection, tactics and training of the first squad;

b) Management of the players and other technical staff in the dressing room and the technical area before, during and after matches;

c) Attending relevant media activities reserved for the first team manager.

The suitability of the first team Head coach qualification must be approved by the FAI Club Licensing Department before appointment.

The appointment of the first team Head coach of the first team squad must be confirmed by the appropriate body of the licence applicant.

Garda Vetting and Safeguarding training

The head coach of the first team must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.02 – ASSISTANT COACH OF THE FIRST TEAM SQUAD

UEFA – A

The licence applicant must have appointed an assistant coach assisting the Head Coach in all football matters of the first team squad.

The assistant coach of the first squad must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:

a) Valid UEFA A coaching licence if the licensor (or its UEFA member association) is a signatory of the UEFA Coaching Convention at Pro level;
b) Valid UEFA B coaching licence if the licensor (or its UEFA member association) is not a signatory of the UEFA Coaching Convention at Pro level;
c) Valid UEFA recognition of competence equivalent to the licence required under a) or b) above as applicable.

The rights and duties of the assistant first team coach must be detailed in a job description.

The appointment must have been done by the appropriate body of the licence applicant.

The assistant first team coach may temporarily take over the function of an Academy coach within the same licence applicant once they hold the required qualification or higher. (See PAD 2.05)

The suitability of the assistant first team coach qualification must be approved by the FAI Club Licensing Department before appointment.

Garda Vetting and Safeguarding training

The assistant coach of the first team must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.03 – GOALKEEPER COACH

UEFA – A

The licence applicant must have appointed a qualified goalkeeping coach assisting the Head Coach in all football matters of the first team squad.

The goalkeeper coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:

a) Highest available valid UEFA goalkeeper licence according to the licensor's (or its UEFA member association's) membership status under the UEFA Coaching Convention;
b) Valid UEFA recognition of competence equivalent to the licence required under a) above.

The rights and duties of the goalkeeper coach must be detailed in a job description.

The appointment must have been done by the appropriate body of the licence applicant.

Goalkeeper coach of Academy teams – B Criteria

1. The licence applicant must have appointed at least one qualified goalkeeper coach who assists the academy coaches in goalkeeping matters of the academy sector.

2. The goalkeeper coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association:

a. UEFA Goalkeeping B licence;

b. Currently on the UEFA Goalkeeping B Course;

c. Valid UEFA recognition of competence issued in accordance with the UEFA Coaching Convention and equivalent to the licence required under a) above.

Garda Vetting and Safeguarding training

The goalkeeper coach must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.04 – STRENGTH AND CONDITIONING COACH

UEFA – B

The licence applicant must have appointed a qualified S&C Coach for the First Team.

Garda Vetting and Safeguarding training

The S&C Coach must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body.

PAD 2.05 – PERFORMANCE ANALYST

UEFA – B

The licence applicant must have appointed a qualified Performance Analyst for the First Team.

Garda Vetting and Safeguarding training

The Performance Analyst must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body.

PAD 2.06 – KIT AND EQUIPMENT MANAGER

UEFA – B

The licence applicant must have appointed a Kit and Equipment Manager for the First Team.

Garda Vetting and Safeguarding training

The Kit & Equipment Manager must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body.

PAD 2.07 – MEDICAL DOCTOR

UEFA - A

The licence applicant must have appointed at least one medical doctor being responsible for the medical support and advice for the first team squad as well as for anti-doping policy. The doctor must be present during matches and ensure medical support during training. The doctor should be in attendance from one hour prior to the start of each match and remain for at least 30 minutes after full-time. For League of Ireland away matches the licence applicant may arrange with the home team to share the services of the home team doctor. It is the responsibility of the away team to arrange this. Written confirmation of this agreement must be forwarded to the FAI Club Competitions Department at least 24 hours before the match.
The doctor must be registered with the Irish Medical Council. It is desirable for the doctor to be listed on the Specialist Register for Sport and Exercise Medicine and to be a fellow/member of the Faculty of Sports and Exercise Medicine.
The doctor must have appropriate medical indemnity insurance. He/she must undertake training and certification in basic life support and on field trauma management procedures once every two years.
The Doctor must be the single point of contact for all medical data.
The doctor must complete the Sport Ireland anti-doping e-learning on an annual basis - https://www.sportireland.ie/anti-doping-e-learning
The doctor must:
a) be familiar with the current anti-doping rules and regulations and inform the licence applicant's players of their responsibility in this area.
b) ensure he/she has a fully stocked medical bag.
c) ensure the medical room and facilities for ambulance personnel are in keeping with FAI/UEFA regulations.
d) ensure appropriate pitch side emergency equipment is in position before the match and pre-match training.
e) ensure there is a trained stretcher crew present at pitch side during the match and pre-match training.
f) ensure there is a written action plan to cover pitch side emergency situations
g) be familiar and comply with the latest FAI Medical Guidance documents.

The appointment must have been made by the appropriate body of the licence applicant. The rights and duties of the doctor must be detailed in a job description.

Garda Vetting and Safeguarding training

The medical doctor must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.08 – PHYSIOTHERAPIST

UEFA - A

Domestic Licence

The licence applicant must appoint a club physiotherapist. The physiotherapist must either:

1) Be registered with the Physiotherapists Registration Board at CORU OR be a Chartered Physiotherapist and, desirably, be a member of the Chartered Physiotherapists in Sports Group of the Irish Society of Chartered Physiotherapists.

2) Be a Certified Athletic Therapist in good standing with ARTI and have relevant sports team care experience.

3) Hold a relevant NFQ Level 8 third level qualification, approved as appropriate by the FAI Medical Committee, and have relevant sports team care experience. In this case the licence applicant must submit a CV for consideration by the FAI Medical Committee.

4) Be an individual who does not possess an appropriate third level qualification, but who has extensive relevant working experience in football at a professional level and whose qualifications and sports team care experience were approved by the FAI Medical Committee on or before 30 June 2021.

The licence applicant must furnish copies of this person's qualifications and appropriate professional indemnity insurance. The physiotherapist must complete the Sport Ireland anti-doping e-learning on an annual basis - https://www.sportireland.ie/anti-doping-e-learning

The Physiotherapist must attend all first team training sessions.

Garda Vetting and Safeguarding training

The club physiotherapist must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

9.3 ACADEMY STAFF CRITERIA

Note: All mandated coaches within this section must possess the necessary first-aid knowledge and skills.

PAD 2.09 – ACADEMY DIRECTOR

UEFA – A

The licence applicant must have appointed an Academy Director who is responsible for running the daily business and the technical aspects of the Academy sector.

The Academy Director must:

Hold at least a valid UEFA A or UEFA Elite Youth A licence or a valid UEFA recognition of competence equivalent to the licence required.

The Academy Director must be duly registered with the FAI. The rights and duties of the head of academy must be detailed in a job description. The appointment of the head of the academy must have been done by the appropriate body of the licence applicant.

The suitability of the Academy Director qualification must be approved by the FAI Club Licensing Department before appointment.

Garda Vetting and Safeguarding training
The Academy Director must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.10 – HEAD OF ACADEMY COACHING

UEFA – B

The licence applicant must have appointed a Head of Academy Coaching who is responsible for running the technical aspects of the Academy sector.

The Head of Academy Coaching must:

Hold at least a valid UEFA A or UEFA Elite Youth A licence or a valid UEFA recognition of competence equivalent to the licence required.

The Head of Academy Coaching must be duly registered with the FAI. The rights and duties of the head of academy must be detailed in a job description. The appointment of the head of the academy must have been done by the appropriate body of the licence applicant.

The suitability of the Head of Academy Coaching qualification must be approved by the FAI Club Licensing Department before appointment.

Garda Vetting and Safeguarding training
The Head of Academy Coaching must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.11 – ACADEMY HEAD COACHES

UEFA – A

The licence applicant must have appointed for each mandatory academy team at least one head coach being responsible for this academy team in all football matters (See SPO 1.02). The below qualifications should be held by the head coach of each of the following age groups:

Under 20 Head Coach

Hold at least a valid UEFA A or UEFA Elite Youth A licence or a valid UEFA recognition of competence equivalent to the licence required.

Under 17 Head Coach

Hold at least a valid UEFA A or UEFA Elite Youth A licence or a valid UEFA recognition of competence equivalent to the licence required.

Under 15 Head Coach

Alternative 1 – Hold an 'UEFA Youth B Licence' or UEFA B or a Valid UEFA recognition of competence equivalent to the licence required.

Alternative 2 - Already have started the 'UEFA Youth B Licence' or UEFA B. The simple inscription to such an education course is not deemed to be in compliance with the criterion.

Under 14 Head Coach

Alternative 1 – Hold an 'UEFA Youth B Licence' or UEFA B or a Valid UEFA recognition of competence equivalent to the licence required.

Alternative 2 - Already have started the 'UEFA Youth B Licence' or UEFA B. The simple inscription to such an education course is not deemed to be in compliance with the criterion.

Teams with players aged 12 years and younger - UEFA Grassroots

All academy coaches must hold a valid licence and have completed all required Continuous Professional Development (CPD) from the date of completion of course.

Garda Vetting and Safeguarding training

The mandated academy coaches must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.12 – ACADEMY ASSISTANT COACHES

UEFA – B

The licence applicant must have appointed for each mandatory academy team at least one assistant coach being responsible for this academy team. The below qualifications should be held by the assistant coach of each of the following age groups:

Under 20 Assistant Coach

UEFA C Licence or a Valid UEFA recognition of competence equivalent to the licence required.

Under 17 Assistant Coach

UEFA C Licence or a Valid UEFA recognition of competence equivalent to the licence required.

Under 15 Assistant Coach

UEFA C Licence or a Valid UEFA recognition of competence equivalent to the licence required.

Under 14 Assistant Coach

UEFA C Licence or a Valid UEFA recognition of competence equivalent to the licence required.

All academy coaches must hold a valid licence and have completed all required Continuous Professional Development (CPD) from the date of completion of course

Garda Vetting and Safeguarding training

The mandated academy coaches must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.13 – ACADEMY GOALKEEPER COACH

UEFA – B

The licence applicant must have appointed at least one qualified goalkeeper coach who assists the academy coaches in goalkeeping matters of the academy sector.

The goalkeeper coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association:

a. UEFA Goalkeeping B licence or a valid UEFA recognition of competence issued in accordance with the UEFA Coaching Convention and equivalent to the licence required under a) above.

b. Currently on the UEFA Goalkeeping B Course;

Garda Vetting and Safeguarding training

The academy goalkeeper coach must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

PAD 2.14 – Academy Doctor/Physiotherapist

UEFA – A

The licence applicant must have appointed at least one doctor or physiotherapist recognised as such by the appropriate national health authorities who is responsible for the medical care of the academy teams. The mandated academy medic must meet the qualifications as set out in either PAD 2.07 or PAD 2.08.

The mandated academy medic can be the same person mandated in the role of first team Doctor or Physiotherapist.

Garda Vetting and Safeguarding training

The Academy Medic must have completed Garda vetting through the FAI and Safeguarding 1 basic awareness training through the FAI or any other Irish National Sporting body or Sport Ireland. It is the responsibility of the Club to ensure that Garda vetting and Safeguarding remains valid during the entire period the mandated person is in post.

9.4 EVENT STAFF CRITERIA

PAD 3.01 – MATCH MANAGER

UEFA – A

The licence applicant must have appointed a match organisation officer who is responsible for the overall organisation of the first squad home matches.

PAD 3.02 – EVENT CONTROLLER

UEFA – A

The licence applicant must have appointed an Event Controller being responsible for safety and security matters.

PAD 3.03 – SAFETY/SECURITY OFFICER

UEFA – A

The licence applicant must appoint a Safety / Security Officer.

The rights and duties of the Safety / Security Officer must be detailed in a job description.

PAD 3.04 – FIRE SAFETY STEWARDS

UEFA – A

The licence applicant must appoint an adequate number of trained Fire Safety Stewards for each event.

The Fire Safety Stewards are responsible for implementing the licence applicant's Fire Safety measures for the event, including fire prevention and use of first aid and fire-fighting equipment. Fire Safety Stewards require specialist fire safety training.

On the occasion of each event, Fire Safety Stewards are subject to the authority of the Event Controller.

See latest Codes of Practice for Safety at Sports Grounds.

PAD 3.05 – MATCH STEWARDS

UEFA – A

The licence applicant must have established a safety and security organisation for home matches through the engagements of stewards. The licence applicant may employ the stewards or conclude a written agreement with the stadium owner or a security company providing the stewards. The licence applicant must ensure an adequate number of trained Match Stewards (Deck Stewards, Vomitory Stewards, Stilesmen, Gatemen, etc) for each event.

The number of stewards for each event must be agreed in advance with Gardai and other relevant local authorities.

The licence applicant's Event Controller and/or Safety / Security Officer must ensure that each steward is provided with adequate and appropriate training including the provision of a handbook covering all aspects of the steward's duties, as well as information on the stadium (stadium plans, ground emergency plan, telephone list, etc).

The licence applicant should ensure that a number of Match Stewards are able to deal effectively with the needs of spectators with impaired mobility, impaired hearing and impaired vision.

See latest Code of Practice for Safety at Sports Grounds.

All stewards, whether employed directly or contracted by the licence applicant, must comply with the provisions of the latest Private Security Services Act, or with the terms of exemption granted by the Private Security Authority.

PAD 3.06 – GROUNDS MEDICAL OFFICER

UEFA – A

The licence applicant must ensure that a Ground Medical Officer is in attendance for each event where the number of spectators is expected to exceed 5,000. The Ground Medical Officer must be a qualified doctor registered with the Medical Council of Ireland and must operate in close consultation with the Health Authorities. The Ground Medical Person can be the same person as the Medical Doctor.

The rights and duties of the Ground Medical Officer must be detailed in a job description.

The Ground Medical Officer must have appropriate medical indemnity insurance. The licence applicant must furnish copies of this person's qualifications and insurance.

See latest Code of Practice for Safety at Sports Grounds.

PAD 3.07 – FIRST AID PERSONS

UEFA – A

The licence applicant must ensure that suitably qualified and trained First Aid Persons are in attendance for each event. The First Aid Persons must wear a bright coloured jacket with their title on the back making themselves easily identifiable.

Premier Division clubs must use the services of a certified first aid agency.

A minimum of one person trained in First Aid per 2,500 expected spectators must be in attendance at each event.

PAD 3.08 – AMBULANCE

UEFA - A

Club must make arrangements for at least one fully equipped advanced life support (ALS) ambulance and crew to be in attendance at all games. The ambulance (at minimum) must contain a fully equipped emergency bag, AED defibrillator and portable oxygen (minimum 15/min for 20 minutes). On arrival at the stadium the location of the ambulance should be confirmed to the team doctor(s).

The ambulance should be in attendance at least one (1) hour prior to kick off and remain for at least thirty (30) minutes after full-time.

The ambulance should be positioned in an area of the stadium that best permits quick egress from pitch area/changing rooms for emergency medical evacuation.

PAD 3.09 – PROVISION OF AUTOMATED EXTERNAL DEFIBRILLATOR (AED)

UEFA - A

The licence applicant must provide at least one AED, in good working order, within the stadium and also at the training ground. There must be at least one person present at matches and training sessions who is trained to use the AED.

9.5 NOTIFICATION AND REPLACEMENT CRITERIA

PAD 4.01 – DUTY TO NOTIFY SIGNIFICANT CHANGES

UEFA – A

Any event occurring after the submission of the licensing documentation to the licensor representing a significant change compared to the information previously submitted must be notified to the FAI within seven business days from the date it has occurred.

The compliance with this criterion shall be assessed on an all-year-round basis.

PAD 4.02 – DUTY OF REPLACEMENT

UEFA – A

If a position defined in criteria PAD 1.01 to PAD 3.10 becomes vacant the licensee must ensure that such position is taken over by a person who holds the necessary qualification within sixty days.

In the event that a function becomes vacant due to illness or accident, an extension to the sixty-day period may be granted only if there is sufficient evidence that the person concerned is still medically unfit to resume their duties.

The replacement must be notified to the FAI Club Licensing Department within seven business days from the date it has occurred.

The compliance with this criterion shall be assessed on an all-year-round basis.

10. LEGAL CRITERIA

LEG 1.01 – MEMBERSHIP OF THE FAI

UEFA – A

The Licence Applicant must be a recognised member or be a Legal entity under control of a recognised member of the FAI or the League of Ireland. The Licence Applicant must fulfil the conditions of membership defined in the rules of the FAI and the League of Ireland.

Any non-members of the FAI who wish to become a member must obtain FAI Board Approval prior to joining the licensing process.

LEG 1.02 – CLUB LICENSING CONTRACT

UEFA – A

The FAI Club Licensing Contract for UEFA licence applicants must be validly executed by an authorised signatory not more than 3 months prior to the UEFA Licence submission date.

LEG 1.03 – CONFIDENTIALTY AGREEMENT

UEFA – A

The Licence Applicant must sign, date and return a Confidentiality Agreement for the forthcoming season. The Confidentiality Agreement must be validly executed by an authorised signatory not more than three months prior to the submission date.

The Confidentiality Agreement is contained at Appendix 3.

LEG 1.04 – STATUTES & MINIMUM LEGAL INFORMATION

UEFA – A

The Licence Applicant must provide the Licensor with a copy of its legally valid statutes. The following documents must be submitted:

1. If the Licence Applicant is an incorporated company:
   - a copy of the current Memorandum and Articles of the Company; and
   - an original or Companies' Office duplicate of the Certificate of Incorporation.

   If the Licence Applicant is a cooperative society:
   - a copy of the Model Rules of the Society; and
   - an original or Registrar of Friendly Societies duplicate of the Certificate of Incorporation.

   If the Licence Applicant is an unincorporated entity:
   - a copy of the current rules or constitution of the entity; and
   - a copy of Deeds of Trust if relevant.

If the applicant is not an incorporated company, please supply a document confirming the name, legal form and headquarters of the licence applicant. This must be signed by an authorised signatory no more than 2 months prior to the submission date.

2. The licence applicant must provide the following legal information:
   - Address of its official headquarters;
   - Official contact details (such as phone number and email address);
   - Address of its official public website; and
   - Name and direct contact details of its club licensing officer.

LEG 1.05 – CONFIRMATION OF LEGAL GROUP STRUCTURE

UEFA – A

1. Executive management

All Licence Applicants must provide information about the executive management of the Licence Applicant:

- the name and address of the Licence Applicant's Chairperson;
- the names, addresses and positions of each Member of the Licence Applicant's Executive Body; and
- a list of authorised signatories (last name, first name, home address) for the Licence Applicant and the type of signature required (individual, collective, etc).

2. Overall Legal group structure

The licence applicant must also provide the licensor with a document that presents the overall legal group structure at the statutory closing date of 31st December. This must be presented in a chart and duly approved by management.

This document must clearly identify and include information on:

- the licence applicant, and, if different, the registered member of the FAI;
- any subsidiary of the licence applicant and if different, the registered member of the FAI;
- any associate entity of the licence applicant and if different, the registered member of the FAI;
- any direct or indirect controlling entity of the licence applicant up to and including the ultimate controlling party;
- any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights;
- any other football club, in respect of which any of the parties identified in the above or any of their key management personnel have any ownership interest, 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.

3. Information on Parties in the License Applicants Group Structure

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.

The legal group structure must clearly identify the entity which is the member of the FAI and which entity is the licence applicant. 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.

If deemed relevant the licensor may request the licence applicant/licensee to provide other information in addition to that listed above.

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.

4. Ultimate controlling party, ultimate beneficiary and party with significant or decisive influence

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;
- The members responsible for the governance of the licence applicant (e.g. administrative, management or supervisory bodies); and
- any party with significant or decisive influence over the licence applicant.

The following information must be provided in relation to each of the parties identified in the above paragraph 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.

The licence applicant must confirm whether any change has occurred in relation to the information indicated in the above paragraphs during the period covered by the annual financial statements up to the submission of the information to the licensor.

If a change has occurred as indicated in the 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.

If deemed relevant the licensor may request the licence applicant to provide additional information other than that listed above.

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

5. Significant influence

Significant influence is the ability to influence but not control financial and operating policy decision-making. Significant influence may be gained by share ownership, statute or agreement. For the avoidance of doubt, a party or in aggregate parties with the same ultimate controlling party (excluding UEFA, a UEFA member association and an affiliated league) is deemed to have significant influence if it provides within a reporting period an amount equivalent to 30% or more of the licensee's total revenue in a reporting period.

6. Reporting entity/entities and reporting perimeter

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 in accordance with latest Regulations.

The reporting perimeter must include:

- the licence applicant and, if different, the registered member;
- any subsidiary of the licence applicant and, if different, the registered member;
- 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 the below paragraphs; and
- 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[1] defined

An entity may be excluded from the reporting perimeter only if the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter, or on the basis of the following:

- its activities are entirely unrelated to the football activities or the locations, assets or brand of the football club; or
- it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities.

The licence applicant must submit a declaration by an authorised signatory which confirms:

- that all revenues and costs related to each of the football activities have been included in the reporting perimeter, providing a detailed explanation if this is not the case; and
- whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion.

[1] employing/recruiting employees including payment of all forms of consideration to employees arising from contractual or legal obligations, acquiring/selling players' registrations (including loans), ticketing, sponsorship and advertising, broadcasting, merchandising and hospitality, club operations (administration, matchday activities, travel, scouting, etc.) use and management of stadium and training

LEG 1.06 – REGISTRATION OF TRADING NAME

UEFA – A

The Licence Applicant must register the trading name of the football club with the Companies Office and submit a Companies Office official certified copy of the registration. If more than one trading name is registered each trade name must be submitted to the Club Licensing Department as outlined above.

If the trading name is registered with a party other than the licence applicant, the applicant must provide evidence of their entitlement to use the name for the entire League of Ireland Season.

LEG 1.07 – LEGAL DECLARATION

UEFA – A

The Licence Applicant must provide a Declaration from the Authorised Signatories or its legal representative confirming:

- If the Licence Applicant or its trading entity has any Judgments including Judgment Mortgages registered against it or its property; and
- If the Licence Applicant has any litigation pending or Court Orders that it is aware of against the legal entity or Trading entity. 3)
- If the Licence Applicant has had any notices served against the Legal Entity or trading entity e.g. Fire Orders, Planning Notices, Health Notices etc.
- That no resolution has been passed to wind up the company/co-op, no petition has been presented and no steps have been taken to place the company/co-op in Receivership or Examinership. In the case of unincorporated entities that no resolution or motion or otherwise has been passed to cease activities
- If the Licence Applicant has any relationships with other associated, affiliated, wholly owned or subsidiary bodies of any kind or any legal or financial relationships with any third parties, which may impact on the financial statements, provided.

LEG 1.09 – INSURANCE

UEFA – A

The license application must furnish evidence of the following:

- Public Liability Insurance available up to €6,500,000;
- Employers' Liability Insurance available up to €13,000,000; and
- Personal Accident Insurance.
- Comprehensive Medical Health Insurance

This insurance must be in place to ensure no lapse of cover. The FAI is to be noted as a Joint Insured on all Public Liability Policies and on all Employers Liability Policies.

LEG 1.11 – CHILD SAFEGUARDING REQUIREMENTS

UEFA – A

1. Child Risk Assessment

Clubs must complete an up to date Child Risk Assessment which assesses the risk of harm to children whilst accessing the clubs service. It should assess all the areas of risk such as:

- Club and coaching practices;
- Complaints and Discipline;
- Reporting procedures;
- Facilities;
- Recruitment;
- Communications and social media;
- General Risk of harm;
- It must detail all the procedures and policy put in place by the clubs to reduce the risk of harm to the child;
- It should also detail the ongoing actions to improve and reduce the risks; and
- The document should be dated and signed off.

Templates can be found at: https://www.fai.ie/safeguarding/safeguarding-resources/

2. Child Safeguarding Statement

Following the completion of the Risk Assessment the club will have to complete a Child Safeguarding Statement. This is a written statement that specifies the Relevant Service being provided and the principles and procedures to be observed in order to ensure, as far as practicable, that a Child availing of the service is safe from Harm. The statement must include both the written Risk Assessment and the procedures that are in place to:

- Manage any risk identified;
- Investigate an allegation against any volunteer or staff member about any act, omission or circumstance in respect of a Child availing of the service;
- Select and recruit volunteers and staff who are suitable to work with Children;
- Provide information and training to volunteers and staff on Child protection and safeguarding issues;
- Enable volunteers or staff members, whether Mandated Persons or otherwise, to make a report to Tusla in accordance with the Act or any guidelines issued by the Minister for Children and Youth Affairs;
- Maintain a list of persons in the Organisation who are Mandated Persons under the Act
- Appoint a Relevant Person in the Organisation for the purposes of the Act;
- The Child Safeguarding Statement should provide an overview of the measures that the Club has put in place to ensure that Children are protected from Harm;
- It may also refer to more detailed policies which can be made available on request;
- The Club must circulate the Child Safeguarding Statement to all volunteers and employees;

- The Club must also display the Child Safeguarding Statement publicly and make it available to parents and guardians, Tusla and members of the public upon request. This may be done by displaying it on the Club website; and
- The Child Safeguarding Statement must be reviewed every two years, or sooner if there has been a material change in any of the issues to which it refers to.

Template documents can be found at: https://www.fai.ie/safeguarding/safeguarding-resources/

3. Safe Recruitment Practice

Clubs should be able to evidence safe recruitment practice in place for staff/volunteers coaching or supervising underage players, such as the following:

- Applications;
- Interviews;
- References;
- Garda vetting;
- Training – in relevant safeguarding course; and
- Induction.

4. Code of Conducts in place for:

- Players (all players of all age groups)
- Parents
- Coaches (for all coaches of all age groups)
- Volunteers/staff
- Committee members

5. Record Keeping

Clubs should Keep a list of mandated persons within the club who meet the criteria. A full list of criteria can be on appendix 4 of the FAI Child Welfare and Safeguarding policy: https://www.fai.ie/safeguarding/safeguarding-resources/

In addition Clubs are reminded that they must keep record of Garda Vetting, Safeguarding training and other Safe Recruitment documentation for all staff/volunteers coaching or supervising underage players.

LEG 1.12 – Licence applicant's identity, history and legacy

UEFA – A

LEG 1.12 (A) - All elements that constitute the visual identity of a football club in connection and combination with the official name and/or the name of the team in competitions, such as the official crest, logos, other trademarks and official club colours, must be owned by and be in the sole control of the licence applicant or the registered member (if different to the licence applicant) as defined in Paragraph 14.01 of the UEFA CL&FS Manual Edition 2026.
LEG 1.12 (B) - The licence applicant's identity must be registered with the licensor together with its history and legacy, including its sporting achievements.

11. FINANCIAL CRITERIA

11.1 ANNUAL FINANCIAL STATEMENTS

The financial criteria – to be met for participating in the 2027/28 UEFA Men's club competitions season onwards – are set out in this chapter. Financial information in respect of the financial year ending 2026 will form part of the information to be assessed as part of 2027/28 UEFA licensing process.

Where a club has a men's and women's team, separate financial submissions are required to be provided as part of the respective applications.

FIN 1.01 (A) – ANNUAL FINANCIAL STATEMENTS (ALL GROUP COMPANIES INCLUDING ASSOCIATES AND JOINT VENTURES) – AUDITED AND SIGNED

UEFA – A

Regardless of the legal structure of the licence applicant, annual financial statements based on the local legislation for incorporated companies shall be prepared and audited by independent auditors.

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

The annual financial statements shall meet the minimum disclosure requirements and accounting principles defined by this manual.

The full annual financial statements must be prepared in accordance with local GAAP legislation and in accordance with accounting standard FRS 101- 106.

For the purpose of club licensing requirements, the audited annual financial statements must consist of:

1) A balance sheet as at 31st December;

2) A profit and loss account (Statement of Comprehensive Income) to 31st December

3) Statement of Changes in Equity

4) A cash flow statement (Statement of Cash Flow) to 31st December

5) Notes, comprising a summary of significant accounting policies and other explanatory notes (including off balance sheet transactions, post balance sheet review and employee costs);

6) Signed Directors Report

7) Signed auditor's Report; and

8) Management Letter (ISA 260 Communication of audit matters with those charged with governance)

Minimum disclosure requirements for financial statements are set out in Appendix I.

The audited accounts are requested be submitted no later than 30th September 20xx. It is recommended that the auditors report is signed no earlier than 1st August 20XX.For UEFA licensing, audited accounts must be submitted by 31st March annually. E.g. 2026 audited accounts are due on 31st March 2027 for the UEFA 2027/28 licensing process.

Net equity rule

i) The licence applicant must report in its annual financial statements or interim financial statements (whichever close as at the 31 December preceding the deadline for submission of the application to the licensor and preceding the deadline for submission of the list of licensing decisions to UEFA) a net equity position which:

a) is positive; or

a) has improved by 10% or more since the previous 31 December.

ii) Net equity means the residual interest in the assets of the entity after deducting all its liabilities as set out in its annual financial statements or interim financial statements as applicable. If a licence applicant's assets exceed its liabilities, then the licence applicant has a net asset position, i.e. positive equity. If a licence applicant's liabilities exceed its assets, then the licence applicant has a net liability position, i.e. negative equity.

iii) If a licence applicant does not comply with (i) as at 31 December, the licence applicant can submit a new audited balance sheet by 31 March at the latest in order to demonstrate that one of the conditions in Paragraph (i) (a) or (b) has since been fulfilled.

iv) For the purpose of compliance with this criterion, equity can include subordinated loans that are, for at least the following 12 months:

a. are subordinated to all other existing and future liabilities;

b. bear no interest or do not require the payment of interest; and

c. are not secured by any of the licence applicant's assets or in respect of which the right to enforce the security has been waived.

If a licence applicant does not comply with paragraph (i) as at the 31 December preceding the deadline for submission of the list of licensing decisions to UEFA, the licence applicant can submit a new audited balance sheet dated 31 March at the latest in order to demonstrate that one of the conditions in paragraph (i) (a) or (b) has since been fulfilled. In such case, the revised equity level at the new audited balance sheet date will be used for the purposes of determining whether the licence applicant's equity position has improved under paragraph (i) (b) in the subsequent licence season.

v) The licensor's assessment must be in accordance with Annex I of the CLFS Regulations, Edition 2026.

vi) Exceptionally, a licence applicant can request an alternative assessment date if:

- it has an annual accounting reference date of 31 May, in which case it may prepare interim financial statements for a six-month period ending 30 November and use such interim financial statements for the purposes of the net equity rule; or

- it has an annual accounting reference date of 30 November, in which case its annual financial statements for the reporting period ending 30 November may be used for the purposes of the net equity rule.

In such exceptional cases a) or b), all references to 31 December in the net equity rule should be understood as 30 November.

FIN 1.01 (B) – REPORTING ENTITY & REPORTING PERIMETER

UEFA – A

The Licence Applicant must provide details of the reporting perimeter, i.e. the entity or combination of entities in respect of which financial information has to be provided as per financial criteria FIN 1.01 (i.e. single entity, consolidated or combined financial statements).

The reporting perimeter must include:

a) The licence applicant, and if different, the registered member of the FAI.

b) Any subsidiary of the licence applicant and if different, the registered member of the FAI.

c) Any other entity included in the legal group structure which generates revenue and/or performs services and/or incurs costs in respect of the football activities as defined in c) to j) below.

d) Any entity, irrespective of whether it is included in the legal group structure, which generates revenue and/or performs services and/or incurs costs in respect of football activities as defined in a) and b) below.

Football Activities include:

a) Employing/engaging personnel, including payment of all forms of consideration to employees arising from contractual or legal obligations.

b) Acquiring/selling players registrations (including loans)

c) Ticketing

d) Sponsorship and advertising

e) Broadcasting

f) Merchandising & hospitality

g) Club operations (e.g. administration, match day activities, travel, scouting etc.)

h) Financing (including financing secured or pledged against the assets of the licence applicant)

i) Use and management of stadium and training facilities

j) Academy sector

k) Women's football

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

a) Its activities are entirely unrelated to the football activities defined above and/or the locations, assets or brand of the football club; or

b) It is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in i) and ii) above; or

c) The football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter.

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 listed above have been included in the reporting perimeter, and provide a detailed explanation should this not be the case; and

b) Whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to the exclusions above.

Each component of the annual financial statements shall be identified clearly. In addition, the following information shall be displayed prominently, and repeated where necessary within the financial statements, for a proper understanding of the information presented:

a) the name and legal form, domicile and business address of the reporting entity and any change in that information from the preceding statutory closing date;

b) whether the financial information covers the individual licence applicant or a group of entities or some other combination of entities and to describe the structure and composition of any such group or combination;

c) the statutory closing date and the period covered by the financial information (for both current and comparative information); and

d) the presentation currency.

Publication of financial information

The licence applicant must publish on its website or on the website of its licensor by the date (which cannot be later than the date of the submission of the list of licensing decision to the UEFA administration) and in the form communicated by the licensor:

a) the total amount paid in the latest reporting period to or for the benefit of agents/intermediaries; and

b) the last audited annual financial information assessed by the licensor.

11.1.1 MINIMUM REQUIREMENTS FOR THE CONTENT OF ANNUAL FINANCIAL STATEMENTS

The financial criteria require licence applicants to present a specific minimum level of historic financial information to the licensor. This manual sets out the minimum requirements for the content of annual financial information.

It is the responsibility of the licence applicant to determine the reporting entity (or combination of entities) in respect of which financial information is required to be provided. In turn, the licensor must assess whether, in respect of each licence applicant, the selected reporting entity is appropriate for club licensing purposes.

If the licence applicant is part of a group, it shall provide together with the consolidated accounts the overall legal group structure (presented in a chart) duly approved by management. This chart must include information on: any subsidiary, any controlling entity up to the ultimate controlling parent company, any associated company and subsidiary of such parent.

The legal group structure shall clearly identify the entity which is the member of the licensor and also mention for each licence applicant's subsidiary: name of the legal entity; type of the legal entity; information on main activity and any football activity; % of ownership interest (if different, % of voting power held); share capital; total assets; total revenues; total equity.

It is best practice that the above key information is provided for each entity of the group and that any change to this legal group structure is promptly communicated to the licensor.

Accounting requirements for the permanent transfer of player's registration

The minimum accounting requirements for player registration costs are described as follows:

If a licence applicant has an accounting policy to expense the costs of acquiring a player's registration rather than capitalise them as an intangible asset, and this is permitted under national accounting practice, it must apply the minimum accounting requirements set out below.

a) The acquisition of a player's registration must be recognised in the financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional, which means that there must be a legally binding agreement between the two clubs and between the acquiring club and the player.

b) Licence applicants shall capitalise costs relating to the acquisition of a player as an intangible asset.

c) For each individual player's registration, the depreciable amount must be allocated on a systematic basis over the duration of the player's original contract, up to a maximum of 5 years. This is achieved by the systematic allocation of the cost of the asset as an expense from the date the player's registration is acquired and over the period of the player's contract, up to a maximum of 5 years. If the period of a player's contract with the club is extended, then the intangible asset carrying value of the player's registration plus any additional directly attributable contract negotiation costs (e.g. agent/intermediary fees) can either be amortised over the remaining period of the original contract, or be amortised over the extended period of the player's contract, up to a maximum of 5 years from the date of the contract extension.

d) Amortisation must begin when the player's registration is acquired. Amortisation shall cease at the earlier of the date that the asset is fully amortised or derecognised (i.e. the registration is considered as being permanently transferred to another club).

e) In respect of each individual player's registration, the depreciable amount must be allocated on a systematic basis over its useful life. This is achieved by the systematic allocation of the cost of the asset as an expense over the period of the player's contract. If the period of a player's contract with the club is extended, then the intangible asset carrying value of the player's registration plus any additional directly attributable contract negotiation costs (e.g. Agent/intermediary fees) are to be

amortised over the extended period of the player's contract or over the remaining period of the original contract.

In addition, the following principle must be applied: all capitalised player values must be reviewed each year by management for impairment. If the recoverable amount for an individual player is lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an impairment cost.

The net book value of a player's registration should be reviewed for impairment in the reporting period in the following circumstances:

When it becomes clear by the annual accounting reference date that a player will not be able to play again with the club, for example if he suffers a career-threatening injury or is permanently unable to play professional football. In this case, the net book value of the player's registration on the balance sheet must be fully impaired in that reporting period. The following events do not represent a cause for recognising impairment loss:

- A player suffers an injury in a reporting period and is temporarily unable to play professional football with the club, or
- A player suffers a decline in fitness or ability and is not selected for participation in first team matches.

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

If the management of the club is committed to permanently transfer a player's registration and the transfer occurs just after the annual accounting reference date. In this case, the net book value of the player's registration on the balance sheet should be reviewed for impairment if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than his net book value. The accounting principle must be disclosed in the financial statements and applied consistently from one reporting period to another.

If the management of the club has temporarily transferred a player's registration for an amount lower than the amortisation cost.

If two or more players are transferred in opposite directions between clubs, the licence applicant must assess whether these transfers are to be considered as player exchange transactions under the terms of these regulations. If so, the international accounting requirements for the exchange of assets (i.e., currently International Accounting Standard 38, paragraphs 45-47) are to be applied when calculating the profit from the disposal of the outgoing player(s) and the registration costs for the incoming player(s).

a. When calculating the profit from the disposal of an outgoing player's registration, the disposal proceeds cannot exceed the net book value of the cost of the player's registration in the licence applicant's financial statements, adjusted to take account of any net cash received or receivable in the context of the exchange transaction.
b. The registration costs for the incoming player must be capitalised at the maximum at the carrying amount of the outgoing player, adjusted to take account of any net cash paid by the club in the context of the exchange transaction.

A player exchange transaction is when two or more players are transferred in opposite directions between clubs, and where the incoming and outgoing player transfers:

- are included in the same transfer contract;
- are included in different transfer contracts that, directly or indirectly, are linked to each other or are conditional on each other;
- are concluded within 45 days of each other;
- involve no or only limited monetary disbursements; and/or
- have the same or similar payment obligations, deadlines or dates for both the players transferred in and the players transferred out.

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

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

    The adjusted net book value is the net book value of the costs of the player's registration amortised on a linear basis over the period of the player's contract, excluding the impact of any impairment.

    If the calculated amortisation charge is greater than the recorded amortisation charge or the calculated costs of the player's registration are greater than the recorded costs of the player's registration, then an appropriate adjustment must be made so that the difference is recognised in the profit and loss account in the financial statements.

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

using the income and expense method of accounting for player registrations) - using the lower of the following amounts:

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

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

11.1.2 ACCOUNTING REQUIREMENTS FOR THE TEMPORARY TRANSFER OF PLAYER'S REGISTRATION

1. The minimum accounting requirements for licence applicants that have transactions in respect of the temporary transfer of a player's registration (loan) are as follows:

2. Loan fees received/paid must be reported as player transfer income/expense.

3. Loan of a player from the lender club to the new club with no obligation/option to buy

a) The loan fees received/receivable by the lender club, if any, must be recognised as income over the period of the loan arrangement. The lender club will continue to recognise the original costs of acquiring the player's registration as an intangible asset on its balance sheet and to allocate systematically the cost of the asset as an amortisation expense over the period of the player's contract.

b) The loan fees paid/payable by the new club, if any, must be recognised as an expense over the period of the loan arrangement. If the player's salary is taken over by the new club, it must be recognised as an employee benefits expense over the player's loan term.

4. Loan of a player from the lender club to the new club with an unconditional obligation to buy

a) The loan must be reflected by the lender club as a permanent transfer and the player's registration rights must be derecognised from its intangible assets. The proceeds from the loan and from the future permanent transfer must be recognised from the inception of the loan agreement.

b) The direct costs of the loan and the future permanent transfer for the new club must be recognised by the new club in accordance with the accounting requirements for permanent acquisition of a player's registration.

5. Loan of a player from the lender club to the new club with an option to buy

a) The transaction must be recorded as a loan by the lender club until the option is exercised by the new club. When the option is exercised, any remaining proceeds of the loan and proceeds of the future permanent transfer must be recognised in accordance with the accounting requirements for the permanent disposal of player's registration.

b) When the option is exercised by the new club, any remaining costs of the loan and the costs of the future permanent transfer must be recognised by the new club in accordance with the accounting requirements for the permanent acquisition of a player's registration.

6. Loan of a player from the lender club to the new club with a conditional obligation to buy

a) If a condition is considered to be virtually certain, then the player's registration must be recognised by both clubs as a permanent transfer from the inception of the loan agreement.

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

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

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

i. The actual transaction cost in the reporting period;

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

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

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

i. The actual transaction in the reporting period;

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

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

Accounting requirements for specific expense items

1. Incentive/bonus expenses for employees

a) All forms of consideration given by an entity in exchange for service rendered by an employee, including any bonuses and incentives such as performance related consideration, contract signing fees, and loyalty incentives, must be reported as employee benefits expenses.

b) Bonus and/or incentive payments that are payable in full by the club to a person with no further condition or service obligation (i.e. the club has no choice but to make the payments) must be recognised as employee benefits expenses when triggered.

c) Bonus and/or incentive payments that are dependent on a certain future condition being satisfied by the player and/or the club, such as a player's participation in matches and/or the club's competition performance, must be

recognised as employee benefits expenses at the point in time when the condition has been satisfied or its fulfilment becomes highly probable.

d) Incentive and/or bonus to players when entering and/or extending an employment agreement with any condition or service obligation must be recognised on a systematic basis over the relevant period.

2. Termination benefits to employees

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

Accounting requirements for specific revenue items

1. Season tickets and similar revenues

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

2. Broadcasting and/or prize money revenues

a) Revenue in respect of broadcasting rights and/or other consideration for participation in a competition which are fixed considerations must be recognised on a proportionate basis at the point in time when the relevant matches take place during the season.

b) Revenue in respect of broadcasting rights and/or consideration for participation in a competition which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance

bonuses) must be recognised at the point in time when the performance obligations are satisfied.

3. Sponsorship and commercial revenues

a) Revenue in respect of sponsorship rights which are fixed considerations must be recognised on a proportionate basis over the period covered by the sponsorship rights contract.

b) Revenue in respect of sponsorship rights which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.

c) Any non-cash consideration as part of a sponsorship contract must be measured at fair value.

4. Donations and grants

a) A donation is an unconditional gift of consideration that must be recognised as other operating income when received.

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

5. Revenue in respect of future revenue-generating rights

Revenue received or receivable in respect of the club's future revenue-generating rights over a defined period must be recognised evenly on a straight-line basis over the reporting periods covered by the underlying agreements or transactions.

11.1.3 REQUIREMENT FOR PREPARATION OF A PLAYER IDENTIFICATION TABLE

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

The licence applicants must prepare a player identification table showing capitalised costs relating to the acquisitions of players. The player identification table must be provided to the auditor.

The minimum information for the content of the player identification table in respect of each relevant player's registration held during the period is as follows:

a) Name and date of birth;

b) Start and end date of contract;

c) The direct costs of acquiring the player's registration;

d) Accumulated amortisation brought forward and as at the end of the period;

e) Expense/amortisation in the period;

f) Impairment cost in the period;

g) Disposals (cost and accumulated amortisation);

h) Net book value (carrying amount); and

i) Profit/ (loss) from disposal of player's registration.

The relevant players about whom details are required in the table are all those players whose registration is held by the licence applicant at any time during the period and some direct acquisition cost has been incurred (at some point in time in the period or prior periods) in respect of the player(s).

The following aggregate figures in the player identification table must be reconciled to the relevant figures in the balance sheet and profit and loss account in the audited annual financial statements.

a) The aggregate of the amortisation of player registrations in the current period as shown in the player identification table must agree/reconcile to 'Amortisation of player registrations' (disclosed on the face of, or in a note to, the profit and loss account for the period);

b) The aggregate of impairment provisions made in the current period as shown in the player identification table must agree/reconcile to 'Impairment of player registrations' (disclosed on the face of, or in a note to, the profit and loss account for the period);

c) The aggregate of profit/(loss) on disposal of player registrations in the player identification table must agree/reconcile to 'Professional player registrations' (disclosed on the face of, or in a note to, the profit and loss account for the period);

d) The aggregate of the net book value of players' registrations in the player identification table must agree/reconcile to the figure for 'Intangible assets – players' in the balance sheet (on the face or in the notes thereto) for the period end.

Note: For licence applicants who have restated player accounting figures to meet the accounting requirements of the manual, these aggregate figures from the player identification table must agree/reconcile to the restated figures in the annual financial information.

Licensor Decision

The licence must be refused:

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

Having read the auditor's report on the annual financial statements, the licensor must assess it according to the points below:

1. If the auditor's report has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the licence in respect of criterion FIN 1.01.

2. If the auditor's report has a disclaimer of opinion or an adverse opinion, the licence may be refused.

3. If the auditor's report has, in respect of **going concern**, a qualified 'except for' opinion, 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 (10.2.2)

4. If the auditor's report in respect of the annual financial statements submitted in accordance with FIN

1.01 includes a qualified 'except for' opinion in respect of going concern, then the licence applicant/licensee shall be in breach of indicator IND.01 (as set out in 10.2.2).

5. If the auditor's report has, in respect of **a matter other than going concern**, a key audit matter or a qualified 'except for' opinion, then the licensor must consider the implications of the modification for club licensing purposes.

6. The licence may be refused, unless additional documentary evidence is provided, and assessed, to the satisfaction of the licensor. The additional evidence that may be requested by the licensor will be dependent on the reason for the modification to the audit report.

Appendix II provides a diagrammatic summary of implications on the licensing decision of different modifications to the audit report. The licensor may ask for additional evidence to enable the assessment of the licence applicant to his satisfaction.

11.2 FINANCIAL LETTER OF SUPPORT

FIN 1.02 – LETTER OF SUPPORT

UEFA – A

If the licence applicant's historic financial information exhibits certain warning signs the licensee is required to submit a Financial Letter of Support and must detail the premise on which it considers itself capable of continuing as a going concern for the period for which it is seeking a licence. The warning signs are measured by a set of financial indicators that, if breached, may indicate to the licensor some concern about the financial performance and future prospects of that licence applicant.

11.2.1 INDICATORS

If the licence applicant's historic financial information exhibits certain warning signs the licensee is required to submit a Financial Letter of Support. The warning signs are measured by a set of financial indicators that, if breached, may indicate to the licensor some concern about the financial performance and future prospects of that licence applicant.

The indicators are part of the risk-based approach and are defined in 10.2.2. The FAI Finance Department is responsible for assessing whether or not an indicator is breached.

Definition of the indicators

If a licence applicant exhibits any of the conditions described by IND.01 or IND.02 (below), the licence applicant shall be in breach of the indicator(s).

IND.01 The auditor's report in respect of the audited annual financial statements submitted in accordance with criterion FIN 1.01 includes a qualified 'except for' opinion in respect of going concern. (See 10.1.10).

IND.02 In the audited annual financial statements (including where required the supplementary information) submitted in accordance with criterion FIN 1.01, there is disclosed a net current liabilities position or negative equity. (See 10.1.2).

Assessment of the information

If the licence applicant is deemed required to provide a letter of support - then the club must provide the licensor with all information and documentary evidence as requested to prove to its satisfaction the club's capability to continue as a going concern. In this respect the licensor will assess the financial letter of Support signed by the club as well as the future financial information provided under FIN 1.07. FAI Finance department may request additional information such as audited statement of means, evidence of funds (bank statement) or other (at the discretion of the FAI).

Licensor Decision

The licence must be refused:

If, based on the historic financial information, financial letter of Support and future financial information, in the licensor's judgement, it is unreasonable to assume that the applicant will be able to continue until at least the end of the season to be licensed.

11.3 NO OVERDUE PAYABLES TOWARDS FOOTBALL CLUBS, THE FAI (including disciplinary fines referee fees, and other recharges), OR BODIES AFFILIATED TO THE FAI

FIN 1.03 – NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS, THE FAI, OR BODIES AFFILIATED TO THE FAI

UEFA – A

The licence applicant must prove that it has no payables overdue towards football clubs, the FAI, or bodies affiliated to the FAI, and UEFA arising from football activities, transfer activities, mandatory compensation, or solidarity payments as at 31st of March unless they have been fully settled, deferred by mutual agreement with the creditor or are subject to a not obviously unfounded dispute submitted to a competent authority. Where a payable has been deferred by mutual agreement, clubs will be required to provide evidence of same. This must be set out in writing on the club headed paper of the counterparty, and signed by an authorised officer of that club.

11.3.1 REPORTING DATE

For the UEFA Licence this criterion is to be assessed as at 31st of March of the year preceding the licence.

Information to be prepared by the licence applicant

The licence applicant must prepare and submit the transfers table in format as provided by the FAI. This must be prepared even if there were no transfers/loans during the relevant period.

For UEFA licence the period is 1st January 20XX to 31st December 20XX. The licence applicant must disclose:

a) All new player registrations (including loans) irrespective of whether there is an amount outstanding to be paid;

b) All transfers for which there is an amount outstanding.

c) All transfers subject to a claim pending before the competent authority under national law, or proceedings pending before a national or international football authority or relevant arbitration tribunal.

Introduction to the content of the transfer payables table

For the purpose of criterion FIN 1.03, payables are those amounts due to football clubs as a result of

a) transfer activities, including any amount due upon fulfilment of certain conditions;

b) training compensation as defined in the "FIFA Regulations for the Status and Transfer of Players"

c) any joint and several liability decided by a competent authority for the termination of a contract by a player.

Agreements between clubs for the transfer of a player's registration often include clauses for future compensation payments dependent on certain conditions being met at some stage in the future (i.e. contingent liabilities). Typically, these clauses are related to the future 'success' of the player

concerned and/or the new club he plays for – for example, number of appearances, goals scored, international caps, promotion of the club, avoiding relegation, qualification for European competition. Until a particular condition is actually met, the associated liability is not a payable and cannot be overdue.

If a dispute arises between clubs about payables arising from transfer activities, mandatory compensation or solidarity payments, and if the matter is 'a not obviously unfounded dispute' submitted to a competent authority and is at 28th February (for period ending 31st December), or 30th September (for period ending 31st July), subject to resolution by the competent national or international body, then for the purpose of criterion FIN 1.03 the matter is not an 'overdue payable'.

For the UEFA Licence the reporting date in relation to 'overdue payables' is 31st March.

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

11.3.2 TRANSFER PAYABLES TABLE

The transfer payables table must contain a separate entry in respect of each player acquisition (including loans) for which there is an amount outstanding to be paid at 31st December, or 31st July. For the UEFA Licence the transfer payables table must contain a separate entry in respect of each player acquisition (including loans) up to 31st December, irrespective of whether or not there is an amount outstanding to be paid at 31st December.

In addition, the licence applicant must disclose all transfer activities subject to a claim pending before the competent authority under national law or proceedings pending before a national or international football authority or relevant arbitration tribunal.

This must be completed in the format/template provided by the FAI.

11.3.3 SIGNED STATEMENT FROM AUDITOR

The licence applicant must provide a signed statement from their auditor stating whether or not the club has any payables overdue towards football clubs, the FAI, or bodies affiliated to the FAI arising from transfer activities, mandatory compensation or solidarity payments as at 31st December. Where the club had a payable overdue as at 31st December but has since paid the outstanding balance this should also be noted by the auditor. Where the club has payables overdue but has reached an agreement with the other party to defer this amount the club must submit the original agreement signed by all parties to the agreement.

Assessment of the information

11.3.4 ASSESSMENT PROCEDURES

The procedures to be undertaken by the FAI Finance Department may include the following tests:

a) Comparing the two transfer payables tables (31st December and 31st July) for changes, and seek explanation and supporting documentation (if applicable) for these changes

b) Comparing the information to the sources from which it was obtained. Making enquires of management regarding the compilation of the transfer payables table; and

For UEFA Licence the following tests must be undertaken:

a) Selecting a sample of player transfers/loans, comparing the corresponding agreements with the information contained in the transfer payables table and highlighting the selected transfers/loans

b) Selecting a sample of transfer payments, comparing them with the information contained in the transfer payables table and highlighting the selected payments

c) If, according to the transfer payables table, there is an amount due as at 31st March, that concerns a transfer that occurred before 31st December of the previous year, examining that by 31st March at the latest, an agreement has been reached as per 10.3.5 ii) below or a dispute has arisen as per 10.3.5 iii) and iv) below

d) If applicable: obtaining and examining documents, including agreements with the relevant football club(s) and/or correspondence with the competent body, in support of e) above.

Licensor Decision

The licence must be refused:

1. If the information in respect of payables from transfer activities is not submitted to the licensor.

2. If the licence applicant submits information that does not meet the minimum disclosure requirements.

3. If the licence applicant has payables overdue towards football clubs, the FAI, or bodies affiliated to the FAI arising from transfer activities, mandatory compensation or solidarity payments as at 31st December or as at 31st July, preceding the season to be licensed.

The licence may still be granted if the licence applicant is able to prove by the following 28th February for UEFA licencethat:

- It has fully settled; i.e. paid in full the overdue payables, unless otherwise individually agreed with the creditor; or It has concluded a written agreement with the creditor to extend the deadline of the payment of these payables overdue (This agreement must be provided to the FAI Club Licensing Department). (Note, if the creditor has not requested payment of an overdue amount, this is not considered as an extension of the deadline for payment); or
- Proceedings have been opened with the competent authority according to national legislation, or proceedings have been opened with the statutory national or international football authorities or relevant Arbitration Tribunal, with regard to these overdue payables.
- If the decision-making bodies consider that proceedings may have been opened by the licence applicant with the sole purpose to bring overdue balances into the disputed category (as a way of creating a situation as described in iii) above and 'buying time'), the licensor may request additional evidence in order to be satisfied that it is 'a not obviously unfounded dispute'.
- It has contested a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (licensor and/or UEFA Club Financial Control Body) that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.
- It is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (licensor and/or UEFA Club Financial Control Body) that it has taken all reasonable measures to identify and pay the creditor club(s) in respect of training compensation and solidarity contributions (as defined in the FIFA Regulations on the Status and Transfer of Players).

11.4 NO OVERDUE PAYABLES TOWARDS EMPLOYEES AND REVENUE/SOCIAL/TAX AUTHORITIES

FIN 1.04 – NO PAYABLES OVERDUE TOWARDS EMPLOYEES AND REVENUE/SOCIAL/TAX AUTHORITIES

UEFA – A

FIN 1.04 (A) - No payables in respect of employees

The licence applicant must prove that, in respect of contractual and legal obligations with its employees, it has no payables overdue towards employees as at 31st December of the year preceding the season to be licensed, unless by the following 28th February they have been fully settled, deferred by mutual agreement with the employee or are subject to a not obviously unfounded dispute submitted to a competent authority.

FIN 1.04 (B) - No payables overdue towards revenue/social/tax authorities

The licence applicant must prove that it has no payables overdue towards revenue/social/tax authorities as at 31st December of the year preceding the season to be licensed, unless by the following 28th February they have been fully settled, deferred by mutual agreement with the Revenue/tax authorities or are subject to a not obviously unfounded dispute submitted to a competent authority. Where a deferral by mutual agreement is in place, such as a warehoused tax arrangement, confirmation of same from Revenue/tax authorities must be provided.

11.4.1 REPORTING DATE

. For UEFA Licence this criterion is to be assessed as at 31st December of the year preceding the season to be licenced.

Information to be prepared by the licence applicant in respect of overdue payables to employees.

Introduction to the content of the employee table

For the purpose of criterion FIN 1.04(A), the term 'employees' includes the following persons:

- All professional players according to the applicable FIFA Regulations for the Status and Transfer of Players, and
- All staff listed in Chapter 8 of the Club Licensing Manual from PAD 1.01 to PAD 3.07 and all staff employed by the club up to 31st July. For the UEFA Licence this criterion is to be assessed as at 31st December. This also includes staff members who were owed money from previous licensing cycles.

For the purpose of criterion FIN 1.04(B), the term 'revenue/social/tax authorities' includes the following:

- Ireland - Revenue Commissioners of Ireland
- U.K. - HM Revenue & Customs

Amounts payable at 31st December and as at 31st July will sometimes include amounts due to people who, for various reasons, including employees employed during the review period who have subsequently left the entity.

11.4.2 EMPLOYEES TABLE

The table must be submitted to the licensor.

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

a) Name of the employee;

b) Position/Function of the employee;

c) Start date;

d) Termination date (if applicable); and

e) The balance payable as at 31st December (this date is 31st December for UEFA Licence), and as at 31st July including the due date for each unpaid element; and

f) For UEFA Licence any payable as at 28th February (rolled forward from 31st December), and as at 31st July, including the due date for each unpaid element, together with explanatory comment.

g) Amounts subject to any claim/proceedings pending as at 31 March.

The employees schedule must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licence applicant.

11.4.3 SIGNED STATEMENT FROM AUDITOR

The licence applicant must provide a signed statement from their auditor stating whether or not the club has any payables overdue towards employees and/or revenue/social/tax authorities as at 31st December. Where the club had a payable overdue as at 31st December but has since paid the outstanding balance this should also be noted by the auditor. Where the club has payables overdue but has reached an agreement with the relevant party to defer this amount the club must submit all original agreement signed by all parties to the agreement.

Information to be prepared in respect of overdue payables to social/tax authorities

The licence applicant shall submit to the FAI Club Licensing Department, the necessary documentary evidence showing the amount payable (if any), as at 31st December and as at 31st July, preceding the season to be licensed, to the competent revenue/social/tax authorities in respect of contractual and legal obligations with its employees.

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

a) Name of the creditor

b) Any payable at 31st December, and at 31st July, including the due date for each unpaid element.

c) Any payable at 31st March (rolled forward from 31st December) 31st July, including the due date for each unpaid element, together with explanatory comment and supporting evidence.

d) Amounts subject to any claim / proceedings pending as at 31 March and as at 31st July.

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

The employees table as well as the social/tax table must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licence applicant.

Assessment of the information

The assessment procedures in respect of criterion FIN 1.04 will be undertaken by the FAI Finance Department as and when required.

The procedures to be undertaken may include the following tests:

a) Comparison of the 31st December and 31st July tables, seeking explanations and supporting documents (if applicable) for any changes

b) Comparison of wages to contracts registered with the FAI;

c) Checking the calculation of tax deductions on a sample basis and seeking evidence of payment to the Revenue Commissioners on a timely basis

d) Checking adherence to the terms of agreements with Revenue Commissioners relating to payments of tax arrears;

e) if applicable examining a selection of bank statements in support of payments.

f) if applicable: examining documents, including agreements with the relevant employee(s) and/or correspondence with the competent body, in support of the representations under h) 1) and 2) above

g) assess all supporting documents in respect of payables to social and tax authorities in respect of contractual and legal obligations towards the licence applicant's employees;

h) If, according to the licensor, there is an amount due as at 28th February that refers to payables in respect of contractual and legal obligations towards its employees or to social and tax authorities that arose before the previous 31st December, examining that, by 31st March at the latest:

1. an agreement has been reached as per ii) below

2. a dispute has arisen as per iii) and iv) below.

Licensor decision

The licence must be refused:

a) If the information in respect of payables overdue towards employees and/or revenue/social/tax authorities is not submitted to the licensor.

b) If the licence applicant submits information that does not meet the minimum disclosure requirements.

c) If the licence applicant has payables overdue towards employees and/or revenue/social/tax authorities as at 31st December or as at 31st July, preceding the season to be licensed.

For the purpose of the licensing system, if the licence applicant has overdue payables at 31st December or at 31st July, preceding the season to be licensed (see point C above), the licence may still be granted if the licence applicant is able to prove by the following 28th February or 31st July that:

i. It has fully settled; i.e. paid in full the overdue payables, unless otherwise individually agreed with the creditor; or

ii. It has concluded a written agreement with the creditor to extend the deadline of the payment of these payables overdue (This agreement must be provided to the FAI Club Licensing Department) (Note, if the creditor has not requested payment of an overdue amount, this is not considered as an extension of the deadline for payment); or

iii. Proceedings have been opened with the competent authority according to national legislation, or proceedings have been opened with the statutory national or international football authorities or relevant Arbitration Tribunal, with regard to these payables overdue.

iv. If the decision-making bodies consider that proceedings may have been opened by the licence applicant with the sole purpose to bring overdue balances into the disputed category (as a way of creating a situation as described in iii) above and 'buying time'), the licensor may request additional evidence in order to be satisfied that it is 'a not obviously unfounded dispute'.

v. It has contested a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (licensor and/or UEFA Club Financial Control Body) that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

11.5 WRITTEM REPRESENTATIONS PRIOR TO THE LICENSING DECISION

FIN 1.05 – WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION

UEFA – A

Within five business days prior to the start of the period in which the licensing decision is to be made by the Club Licensing Committee, the licence applicant must make written representations to the licensor.

The written representations must confirm;

a) That all documents submitted to the licensor are complete and accurate and in compliance with the Financial Sustainability Regulations 2026;

b) Whether or not any significant change or similar event has occurred in relation to its licensing application or any of the club licensing criteria.;

c) whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements and reviewed interim financial statements (if so, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made);

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.

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

11.5.1 REPORTING PERIOD

The licence applicant must prepare and submit to the licensor a management representation letter, within the five-business day period prior to the start of the period in which the licensing decision is to be made by the Club Licensing Committee.

The deadline date must be defined by the licensor and communicated, in advance, to the licence applicants in writing.

Examples of events or conditions which, individually or collectively, may be considered to be of a significant and/or material nature include:

a) Fixed term borrowing approaching maturity without realistic prospects of renewal or repayment;

b) Indications of withdrawal of financial support by financiers and other creditors;

c) Substantial operating losses since the last submitted financial statements;

d) Inability to pay creditors on due dates;

e) Inability to comply with the terms of loan agreements with finance providers;

f) Discovery and confirmation of material fraud or errors that show the financial statements are incorrect;

g) Determination of pending legal proceedings against the applicant that result in claims that are unlikely to be satisfied;

h) 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;

i) A significant change of key management;

j) 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;

k) Any new investment contracts the club has entered into;

l) Any transfer agreement which would have a significant impact on the clubs financial situation. This listing is not exhaustive, nor does the existence of one or more of the items always signify that an adverse impact on the licence applicant's financial position exists.

Assessment of written representation

The assessment procedures in respect of criterion FIN 1.05 will be undertaken by the FAI Finance Department. In respect of the written representation letter, the licensor must read and consider the information in respect of any event or condition of major economic importance, in combination with the financial statements, future financial information and any additional documentary evidence provided by the licence applicant. The licensor may decide to have this assessment carried out by an auditor.

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

In the case of a UEFA Licence application, If the licence applicant or any parent company of the licence applicant included in the reporting perimeter is seeking protection or has received protection from its creditors pursuant to laws or regulations (including voluntary or mandated administration procedures) within the 12 months preceding the licence season then the UEFA licence must be refused. For the avoidance of doubt the UEFA licence must also be refused even if the concerned entity is no longer receiving protection from its creditors at the moment the licensing decision is taken.

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

Licensor decision

The licensor shall, as part of his assessment, read and consider the information in respect of any significant and/or material event or condition, in combination with the historic financial information and future financial information provided by the licence applicant.

The licence must be refused:

a) If the management representations letter is not submitted to the licensor within the defined deadline.

b) If, based on the information in respect of any significant and/or material economic event or condition, historic financial information and future financial information that the licensor has assessed, in the licensor's judgement, the applicant may not be able to continue as a going concern until at least the end of the season to be licensed.

c) If the auditor's report has, in respect of going concern, either of a key audit matter or a qualified 'except for' opinion, unless either:

d) a subsequent audit opinion without going concern of a key audit matters or qualification is provided, in relation to the same financial year; or

e) additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the licence season has been provided to, and assessed by, the licensor to his satisfaction.

11.6 FUTURE FINANCIAL INFORMATION

FIN 1.06 – FUTURE FINANCIAL INFORMATION

UEFA – A

Future financial information shall be prepared and submitted by the licence applicant, consisting of:

1) A budgeted profit and loss account;

2) A budgeted cash flow; and

3) Explanatory notes including assumptions and risks and comparison of budget to actual figures.

In addition, the following information shall be disclosed:

1) The name and legal form of the reporting entity and any change in that information from the preceding statutory closing date;

2) Whether the financial information covers the individual entity or a group of entities or some other combination of entities; and

3) The presentation currency.

The future financial information shall be based on assumptions that are not unreasonable and meet the minimum disclosure requirements defined by this manual. The future financial information, together with the assumptions upon which they are based, must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licence applicant.

11.6.1 REPORTING PERIOD

The licence applicant must prepare future financial information covering the period 31st March 2027 to 31st May 2028. The information must be prepared on a monthly basis i.e. the budget for each month must be shown separately and immediately follow the information submitted for the August management accounts (as per 11.6 Management Accounts).

Minimum requirements for the content of future financial information

The future financial information must include, as a minimum:

a) In respect of the budgeted profit and loss account, the equivalent of each of the line items listed from (i) to (xlix) in 10.1.3, plus the total equity at the beginning of the period and budgeted for the end of the period; and

b) In respect of the budgeted cash flow, budget cash flows during the period(s) classified by operating, investing and financing activities, in a manner which management consider most appropriate.

Additional line items or notes shall be included if they provide clarification or if their omission would make the future financial information misleading.

A licence applicant must apply the same accounting policies for its future financial information as are applied to its annual audited financial statements, except for accounting policy changes which

have been made after the date of the most recent annual audited financial statements and which are to be reflected in the next annual audited financial statements. In such a case, details of the changes shall be disclosed.

The future financial information must include a brief description of each of the significant assumptions (by reference to the relevant aspects of historic financial and other information) that have been used to prepare the budgeted profit and loss account and cash flow statement, and also briefly describe the key risks that may affect the future financial results.

This manual does not prescribe the basis for recognition or measurement of transactions and other events and does not prescribe the basis for determining reasonable assumptions, except that the bases adopted should be consistent with those used in the licence applicant's historic financial information. Hence, each of the significant assumptions should be described by reference to the relevant aspects of historic financial and other information.

For the purpose of the minimum requirements of criterion FIN 1.07, there is no requirement for a balance sheet to be prepared. However, it is good practice for the licence applicant to prepare a balance sheet, integrated with the profit and loss account and cash flow, covering the same period.

Assessment of the future financial information

The procedures to be undertaken by the FAI Finance Department may include the following tests:

1. Check whether the future financial information is arithmetically accurate;

2. Check that the opening balances contained within the future financial information are consistent with the management accounts shown in the immediately preceding management accounts submission and

3. Check that the future financial information has been formally approved by the executive body of the licence applicant.

4. If applicable, the FAI may request access to examine corresponding supporting documents such as sponsors agreements, bank statements etc.

5. The total value of contracts submitted to the league department, cannot exceed the player salary costs included in the budgetary submission. Any amounts above this will result in rejection of contracts and a requirement to submit a new budget

Licensor decision

The licence must be refused:

1. If the future financial information is not submitted within the set deadlines;

2. If, based on the historic financial information and future financial information, in the licensor's judgement, it would be unreasonable to assume the applicant will be able to continue as a going concern until at least the end of the season to be licensed.

11.7 DUTY TO UPDATE FUTURE FINANCIAL INFORMATION

FIN 1.07 – DUTY TO UPDATE FUTURE FINANCIAL INFORMATION

UEFA – A

The licensee must prepare and submit an updated version of the future financial information as and when required by the FAI Finance Department or in the event of a SIGNIFICANT CHANGE in the club's budgetary position (prepared according to FIN 1.07).

The updated future financial information shall meet the minimum disclosure requirements defined by this manual.

11.7.1 PURPOSE OF CRITERION

The production and continuous review and amendment of future financial information will provide all clubs with a valuable resource in planning and evaluating the clubs financial outlook. The preparation of the information can help improve the clubs economic and financial capability. Financial budgeting and its subsequent monitoring is good business practise and by implementing the rotational budgeting system all clubs will be in a position to utilise the most up to date information to ensure that the budgets are as accurate as possible. By accurately predicting cash flow timings clubs can significantly improve their month to month and year to year financial stability.

Information to be prepared by the licensee

The licensee must prepare and submit updated future financial information as per requirements listed in FIN 1.07 above.

To comply with criterion FIN 1.08, the licensee must prepare and submit the same minimum level of detail in the future financial information schedules as set out in FIN 1.07 above. This manual does not prescribe the basis for recognition or measurement of transactions and other events and does not prescribe the basis for determining reasonable assumptions.

The updated future financial information, together with the assumptions upon which they are based, must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licence applicant.

The updated future financial information schedules must also include, as a minimum the original budgeted profit and loss account and cash flow figures in respect of the six-month period immediately preceding the interval date (as submitted in accordance with criterion FIN 1.07).

Assessment of the updated future financial information

The licensor will read and consider the future financial information provided to it in conjunction with the management accounts prepared and submitted according to FIN 1.06. The licensor may request any additional information it believes is necessary.

Licensor decision

The licensee may be sanctioned:

a) If the updated future financial information is not submitted within the defined deadline.

b) If the licensee submits information that does not meet the minimum information requirements for the content.

c) If the licensee does not submit further information and/or representations from management regarding its plans for the future, if such information/representations have been requested by the licensor, or if such information/representations are not complete.

11.8 DUTY TO NOTIFY SUBSEQUENT EVENTS

FIN 1.08 – DUTY TO NOTIFY SUBSEQUENT EVENTS

UEFA – A

Following the licensing decision by the decision-making body, the licensee must within 5 business days 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 season for which the licence has been granted.

11.8.1 REPORTING PERIOD

After it has been issued a licence, up until the end of the season for which the licence has been granted, the licensee must promptly notify the licensor in writing of any subsequent event that may cast significant doubt upon the licensee's ability to continue as a going concern up to the end of the season for which the licence has been granted.

At any time, the licensor may request information and/or written representations from management about any possible such events or conditions.

Information to be prepared by the licensee

The information prepared by management must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement (with supporting reasons) that such an estimate cannot be made. The licensor may request additional information and/or representations from management.

Some examples of events or conditions which, individually or collectively, may cast significant doubt about the licensee's ability to continue as a going concern until at least the end of the season for which the licence has been granted are listed in section 10.5.2 a) to l).

Assessment of the subsequent events

The assessment procedures in respect of criterion FIN 1.09 will be undertaken by the FAI Finance Department.

Licensor decision

The licensee must be sanctioned if any subsequent event that may cast significant doubt about the licensee's ability to continue as a going concern until at least the end of the season for which the licence has been granted, is not notified to the licensor without undue delay.

11.9 SALARY COST PROTOCOL

FIN 1.09 – SALARY COST PROTOCOL

UEFA – A

The licensee must not incur related expenditure on player, management and coaching salary costs greater than 65% of its relevant income for the corresponding financial year. The club must also at no point during the season have projected year end related expenditure on player, management, and coaching salary costs greater than 65% of its projected year end relevant income.

Definition of "relevant income"

Relevant income is equivalent to the sum of the following elements:

a. Revenue – Gate receipts
b. Revenue – Sponsorship and advertising
c. Revenue – Broadcasting rights
d. Revenue – Commercial activities
e. Revenue – UEFA solidarity and prize money
f. Revenue – other operating income
g. Net result from non-football activities related to the club
h. Profit on disposal of player registrations and/or income on disposal of player registrations
i. Other non-operating income
j. Finance income
k. Foreign exchange result

Relevant income must be decreased if any of the elements listed in (a) to (k) above include any of the items listed in (l) to (m) below:

l. Non-monetary credits/income
m. Income transactions above fair value

11.9.1 INFORMATION TO BE PREPARED BY LICENCE APPLICANT

For the purpose of criterion FIN 1.10, the term 'player, management, and coaching staff' includes the following persons:

- All players registered with the League of Ireland
- All managers and coaches engaged in a technical capacity with the clubs first team

The licence applicant must prepare and submit salary cost protocol documentation consisting of;

a) Relevant Income schedule

b) Related Expenditure schedule

c) Salary Cost % Summary

d) List of all persons included in the salary cost protocol declaration including players, managers and coaches.

e) Bonus schedule

f) Assumptions

Updated salary cost documentation may be required from the licence applicant. These updated projections must include detailed notes and assumptions explaining the movement from the original projections.

Should a licence applicants salary cost % reach 55% or higher of their projected year end relevant income during the course of the season, the applicant will be notified by the licensor of this position. The applicant must clarify, and provide documentation (if applicable), as to how they will remedy the situation to ensure they do not exceed the 65% threshold by the end of the period. The licence applicant may be sanctioned should a sufficient and acceptable remedy not be outlined to the licensor's satisfaction that the 65% threshold will not be exceeded.

Assessment of information

The documentation supplied by the licence applicant will be reviewed and compared to the monthly management account submissions. A report may be provided to the licence applicant on 3 occasions during the season;

1) Budget Report may be issued prior to the commencement of the season.

2) Mid-Season Report may be issued prior to the opening of the July transfer window

3) Final Report may be issued following the submission of the final salary cost protocol declaration and the audited financial statements.

Any licensee in breach of the protocol based on management accounts will be informed of the breach in writing. The licensee will also informed by letter of any sanctions to be applied as a result of the breach.

Licensor decision

The licensee may be sanctioned:

a) If the licensee breaches the salary cost protocol by virtue of submitting projected year end related expenditure on player, management, and coaching salary costs greater than 65% of its projected year end relevant income.

b) If the licensee at any time during the season in its management accounts projects related expenditure on player, management, and coaching salary costs greater than 65% of its projected year end relevant income, unless the licensee can provide documentation detailing the future injection of funds in line with relevant income criteria which would lead to the final player cost salary figure being less than 65% of relevant income.

c) If the licensee fails to submit monthly or quarterly management accounts thus preventing the FAI Club Licensing Department from examining the club's adherence to the salary cost protocol.

d) If the licensee deliberately submits materially incorrect or inaccurate management accounts.

The licensee will be sanctioned:

a) If having reviewed the actual figures per the audited financial statements the licensee is found to have incurred related expenditure on player, management, and coaching salary costs in excess of 65% of its relevant income for the year.

A breach of the salary cost protocol per audited financial statements from the prior season may be subject to a points deduction in the current season. This is to reflect that the licence applicant may have gained an unfair advantage in the prior season as a result of breaching the salary cost protocol.

11.10 TAX CLEARNACE CERTIFICATE

FIN 1.10 – TAX CLEANACE CERTIFICATE

UEFA – A

The Licence Applicant must provide the licensor with their Tax number and a valid tax clearance access number valid not later than the deadline for League of Ireland clubs to submit financial documentation in September of each year. A further tax clearance certificate should be submitted as part of the audited documentation provided.

Where an applicant or licensee has more than one company, an up to date and valid Tax number and a valid tax clearance access number for all group companies must be submitted.

The license applicant must provide the licensor with the most up to date tax clearance access number, as it becomes available throughout the reporting period.

The license applicant must provide a letter to the Revenue Commissioners to allow relevant FAI finance staff be updated as and when required.

11.11 MONITORING – NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS, THE FAI OR BODIES AFFILIATED TO THE FAI – ENHANCED

FIN 1.11 – MONITORING – NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS, THE FAI OR BODIES AFFILIATED TO THE FAI – ENHANCED

UEFA – A

The licensee must prove that it has no payables overdue towards football clubs, the FAI, or bodies affiliated to the FAI arising from football activities, transfer activities, mandatory compensation or solidarity payments as at 30th June, 30th September and 31st of December of the year in which the UEFA Men's club competitions commences.

The criterion is to be assessed as at 30th June of the season to be licenced.

11.11.1 INFORMATION TO BE PREPARED BY LICENSEE

For the purpose of criterion FIN 1.12, payables are only those amounts due towards football clubs arising from the direct costs of acquiring a player's registration. These include training compensation as defined in the "FIFA Regulations for the Status and Transfer of Players" as well as clauses for future compensation.

Agreements between clubs for the transfer of a player's registration often include clauses for future compensation payments dependent on certain conditions being met at some stage in the future (i.e. contingent liabilities). Typically, these clauses are related to the future 'success' of the player concerned and/or the new club he plays for – for example, number of appearances, goals scored, international caps, promotion of the club, avoiding relegation, qualification for European competition. Until a particular condition is actually met, the associated liability is not a payable and cannot be overdue.

If a dispute arises between clubs about payables arising from transfer activities, mandatory compensation or solidarity payments, and if the matter is 'a not obviously unfounded dispute' submitted to a competent authority, and is at 30th June subject to resolution by the competent national or international body, then for the purpose of criterion FIN 1.12 the matter is not an 'overdue payable'. The licensee must disclose all transfers subject to legal proceedings before a national or international sporting body, arbitration tribunal or state court.

A payable is not considered overdue if the licensee is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies (licensor and/or UEFA Club Financial Control Body) that it has taken all reasonable measures to identify and pay the creditor club(s) in respect of training compensation and solidarity contributions (as defined in the FIFA Regulations on the Status and Transfer of Players).

11.11.2 TRANSFER PAYABLES – UEFA LICENSEE

For UEFA licence holders, the licensee must disclose information about all transfers irrespective of whether there is an amount outstanding.

The transfer payables information must contain a separate entry in respect of each player acquisition (including loans) for which there is an amount outstanding to be paid at 30th June.

The following information must be given as a minimum:

a) player (identification by name and date of birth);

b) date of the transfer/loan agreement;

c) the name of the football club that formerly held the registration;

d) transfer (or loan) fee paid and/or payable (including training compensation and solidarity contributions) even if payment has not been requested by the creditor;

e) other direct costs of acquiring the registration paid and/or payable;

f) amount settled/paid and payment date; and

g) the balance in respect of each player acquisition payable at 30th June/30th September, detailed by due date(s) for each unpaid element of the transfer payables.

h) Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as of 30th June / 30th September.

i) Amounts subject to any claim/proceedings pending as at 30 June/30 September.

The licensee must reconcile the total liability per the transfer payables information with the figure in the balance sheet (if applicable) for 'Accounts payable relating to player transfers'. The licensee is required to report in this information all overdue payables even if payment has not been requested by the creditor.

The transfer payables information must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the reporting entity.

If the licensee has overdue payables as of 30th June of the year that the League of Ireland season or UEFA Men's club competitions commence then it must prove that, as at the following 30th September, it has no overdue payables towards football clubs, the FAI, or bodies affiliated to the FAI as a result of transfer activities undertaken up to 30th September.

The licensor may request further information.

It is recommended that similar information be provided by each licensee for the player transfer receivables (i.e. receivables arising from the transfer of player registrations to other clubs).

11.12 MONITORING – NO PAYABLES OVERDUE TOWARDS EMPLOYEES AND REVENUE/SOCIAL/TAX AUTHORITIES – ENHANCED

FIN 1.12 (A) – MONITORING – NO PAYABLES OVERDUE TOWARDS EMPLOYEES – ENHANCED

UEFA – A

The licensee must prove that, in respect of contractual and legal obligations with its employees, it has no payables overdue towards employees as at 30th June and as at 30th September of the season to be licensed.

FIN 1.12 (B) – MONITORING – NO PAYABLES OVERDUE TOWARDS REVENUE/SOCIAL/TAX AUTHORITIES – ENHANCED

UEFA – A

The licensee must prove that, in respect of contractual and legal obligations with its employees, it has no payables overdue towards revenue/social/tax authorities as at 30th June of the season to be licensed and as at 30th September of the season to be licensed.

11.12.1 INFORMATION TO BE PREPARED BY THE LICENSEE

For the purpose of criterion FIN 1.13.A, the term 'employees' includes the following persons:

- All professional players according to the applicable FIFA Regulations for the Status and Transfer of Players, and
- All staff listed in Chapter 8 of the Club Licensing Manual from PAD 1.01 to PAD 3.07 and all staff employed by the club. This also includes staff members who were owed money from previous licensing cycles.

For the purpose of criterion FIN 1.13.B, the term 'revenue/social/tax authorities' includes the Collector General – Revenue Authorities.

Amounts payable at 30th June will sometimes include amounts due to people who, for various reasons, are no longer employed by the licensee. Regardless of the way such payables are accounted for in the financial statements, they fall within the framework of criterion FIN 1.13.A which requires the obligation to be settled/paid within the period or duration stipulated in the contract and/or defined by law.

If the licensee has overdue payables as of 30th June of the year that the League of Ireland season or UEFA Men's club competitions commence then it must prove that, as at the following 30th September, it has no overdue payables towards employees and revenue/social/tax authorities that arose prior to 30th September.

11.12.2 LIST OF EMPLOYEES

The licensee shall prepare a schedule showing all employees who were employed at any time during the 6 months to 30th June of the season to be licensed; i.e. not just those who remain at 30th June. The schedule shall be submitted to the licensor. (This listing should assist the licensee in calculating the average number of employees as required to be disclosed in the notes to the accounts.)

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

a) Name of the employee;

b) Position/Function of the employee;

c) Start date;

d) Termination date (if applicable); and

e) Balance overdue as at 30th June/30th September, including the due date for each overdue element.

f) Amounts subject to any claim/proceedings pending as at 30th June/30th September

The employees schedule must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the licensee.

11.12.3 SIGNED STATEMENT

The League licensee must provide a signed statement from the Club Chairman and Finance Officer stating whether or not the club has any payables overdue towards employees and/or revenue/social/tax authorities as at 30th June . Where the club had a payable overdue as at 30th June but has since paid the outstanding balance this should also be noted by the auditor. Where the club has payables overdue but has reached an agreement with the relevant party to defer this amount the club must submit all original agreement signed by all parties to the agreement.

11.12.4 DOCUMENTATION IN RESPECT OF PAYABLES TOWARDS REVENUE/SOCIAL/TAX AUTHORITIES

The licensee shall submit to the FAI Club Licensing Department, the necessary documentary evidence showing the amount payable (if any), as at 30th June of the season to be licensed, to the competent revenue/social/tax authorities in respect of contractual and legal obligations with its employees.

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

a) Name of the creditor;

b) Balance overdue as at 30th June/30th September, including the due date for each overdue element; and

c) Amounts subject to any claim/proceedings pending as at 30th June/30th September

Assessment of information

The assessment procedures in respect of criterion FIN 1.13.A and FIN 1.13.B will be undertaken by the FAI Finance Department as and when required.

The procedures to be undertaken by the FAI Finance Department may include the following tests:

a) Obtaining and inspecting confirmation letters from employees;

b) Comparing the information to the sources from which it was obtained;

c) Checking the calculation of tax deductions on a sample basis and seeking evidence of payment to the Revenue Commissioners on a timely basis;

d) Checking adherence to the terms of agreements with Revenue Commissioners relating to payments of tax arrears.

11.13 – MONITORING – Football Earnings Rule

FIN 1.13 – Football Earnings Rule

UEFA – A

A licensee is in compliance with the football earnings rule if for the monitoring period it has:

an aggregate football earnings surplus; or

an aggregate football earnings deficit that is within the acceptable deviation.

A licensee is not in compliance with the football earnings rule if the licensee has an aggregate football earnings deficit that exceeds the acceptable deviation.

By the deadline and in the form communicated by UEFA, the licensee must prepare and submit:

a) the football earnings information for the reporting period T-2, if not already submitted;
b) the football earnings information for the reporting period T-1; if not already submitted;
c) the football earnings information for the reporting period T.

The football earnings information must:

a) relate to the same reporting perimeter as used for the fulfilment of the club licensing criteria as defined in Article 66;
b) be approved by management, as evidenced by way of a brief statement confirming the completeness and accuracy of the information, and signature on behalf of the executive body of the licensee.

Football earnings, aggregate football earnings, equity and contributions must be calculated and reconciled by the licensee to the annual financial statements and/or underlying accounting records which must also be submitted to UEFA.

Calculation of football earnings and aggregate football earnings

Football earnings are the difference between relevant income and relevant expenses calculated in respect of a single reporting period.

A licensee may have a football earnings surplus or a deficit. A football earnings surplus is generated when relevant income is greater than relevant expenses. A football earnings deficit is generated when relevant expenses are greater than relevant incomes.

Aggregate football earnings are the sum of the licensee's football earnings for each of the three consecutive reporting periods up to and including the reporting period ending in the calendar year in which the UEFA club competitions commence (i.e. reporting periods T, T-1 and T-2), plus an upwards adjustment for relevant investments in accordance with Article 90, if applicable.

If a licensee's aggregate football earnings are positive (zero or above), then the licensee has an aggregate football earnings surplus. If a licensee's aggregate football earnings are negative (below zero), then the licensee has an aggregate football earnings deficit.

Acceptable deviation

The acceptable deviation is the maximum possible aggregate football earnings deficit for a licensee to be deemed in compliance with the football earnings rule.

The acceptable deviation is EUR 5 million. However, the deficit can exceed this level, up to a maximum of EUR 60 million, if such excess is entirely covered by either contributions in reporting period T or equity at the end of reporting period T.

The acceptable deviation can be further increased by up to EUR 10 million for each reporting period in the monitoring period in which:

a) the licensee has not been subject to a disciplinary measure in respect of the club monitoring requirements;
b) the licensee is not subject to a settlement agreement with the CFCB; and
c) the licensee complies with the following financial conditions as set out in Annex J:

- Positive equity;
- Quick ratio;
- Sustainable debt;
- Going concern.

If a monitoring period comprises a reporting period which is greater or less than 12 months, the acceptable deviation is adjusted up or down according to the number of months in the monitoring period.

Contributions

Contributions comprise:

a) Contributions from an equity participant, being amounts received in respect of equity instruments, net of any repayment to equity participants, which are amounts paid and/or payable to an equity participant other than distributions (i.e. dividends);
b) Monies received from any party (not limited to related parties) as a donation (e.g. an unconditional gift) or a waiver of liability, which increases the entity's equity without any obligation for repayment or to do anything in consideration for receiving the donation or waiver; and
c) Income transactions from any party (not limited to related parties) in excess of fair value, the excess being equivalent to the difference between the amount recorded in net result for the reporting period and the fair value.

Relevant equity held by the licensee comprises:

a. issued capital or share capital;
b. share premium and additional paid-in capital;
c. statutory and legal reserves; and
d. retained earnings

For the avoidance of doubt, the following types of transaction are not contributions:

a) Positive movement in net assets/liabilities arising from a revaluation of assets;
b) Creation, or increase in the balance, of other reserves where there is no contribution from equity participants;

c) A transaction as a result of which the reporting entity has a liability or a contingent liability, in that the reporting entity has an obligation to act in a certain way; and
d) Amounts received or receivable from owners in respect of instruments classified as liabilities.

The burden is on the licensee to demonstrate the substance of the contribution, which must have been completed in all respects and without any condition attached. The cash or cash equivalents must have been received by the reporting entity net of repayment in respect of monies received. An intention or commitment from owners to make a contribution is not sufficient for such a contribution to be taken into consideration.

Relevant deductions

The following costs are considered relevant deductions for the long-term benefit of football as defined in Annex J:

a) Expenditure directly attributable to youth development activities;
b) Expenditure directly attributable to community development activities;
c) Expenditure directly attributable to women's football activities;
d) Net costs directly attributable to other sports;
e) Expenditure directly attributable to non-football operations related to the club ;
f) Finance costs directly attributable to the construction and/or substantial modification of tangible assets;
g) Costs of leasehold improvements.

An aggregate football earnings deficit may be reduced by relevant deductions up to the remaining balance of relevant contributions or relevant equity not already used to increase the acceptable deviation.

APPENDIX I: Annual Financial Reporting:

Disclosure requirements

BALANCE SHEET

The minimum disclosure requirements for balance sheet items are stated below.

Assets

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

Liabilities

xii. Bank overdrafts
xiii. Bank and other loans (current and non-current)
xiv. Accounts payable to group entities and other related parties (current and non-current)
xv. Accounts payable relating to player transfers (current and non-current)
xvi. Accounts payable to employes (current and non-current)
xvii. Accounts payable to social/tax authorities (current and non-current)
xviii. Accruals and deferred income (current and non-current)
xix. Other tax liabilities (current and non-current)
xx. Other current accounts payable
xxi. Provisions (short-term and long-term)
xxii. Other liabilities (current and non-current)

Net assets/liabilities

xxiii. Net assets/liabilities

Equity

xxiv. Share/fund capital

xxv. Revaluation reserve

xxvi. Other reserves

xxvii. Retained earnings

PROFIT AND LOSS ACCOUNT – STATEMENT OF COMPREHENSIVE INCOME

The minimum requirements for the content in respect of profit and loss account (sometimes referred to as an income and expenditure statement) items for the financial year (and comparative figures in respect of the prior financial year) are stated below.

Operating revenue

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

Operating expenses

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

Player registrations

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

Non-operating items

xix. Profit/loss on disposal of tangible or intangible assets
xx. Finance income and expenses
xxi. Other non-operating income/expenses
xxii. Tax income/expenses
xxiii. Net result (sum of items (viii), (xiv), (xviii) and (xix) to (xxii)

The minimum information requirements in respect of certain profit and loss account items also include the following:

(1) Separate disclosure required of depreciation of tangible fixed assets, amortisation of player registration costs and amortisation of other intangible assets

(2) Separate disclosure required of impairment of player registration costs and impairment of other tangible or intangible fixed assets.

(3) Separate disclosure required of profit or loss from disposal of player registrations and profit or loss from disposal of other tangible or intangible fixed assets.

CASH FLOW STATEMENT

The cashflow statement must report cash flows for the financial period, classified separately as stated below:

a. Cash flows from operating activities

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

i. Net cash inflow/outflow from operating activities
ii. Cash flows from investing activities

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

i. Cash inflow/outflows from acquisition/disposal of player registrations
ii. Cash inflow/outflows from acquisition/disposal of tangible or intangible assets
iii. Other cash inflow/outflows from investing activities

b. Cash flows from financing activities

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

i. Cash inflow/outflows from borrowings – shareholders and related party
ii. Cash inflow/outflows from borrowings – financial institutions
iii. Cash inflow from increase of capital/equity
iv. Cash outflows from dividends paid to owners/shareholders
v. Other cash inflow/outflows from financing activities

c. Other cash flows

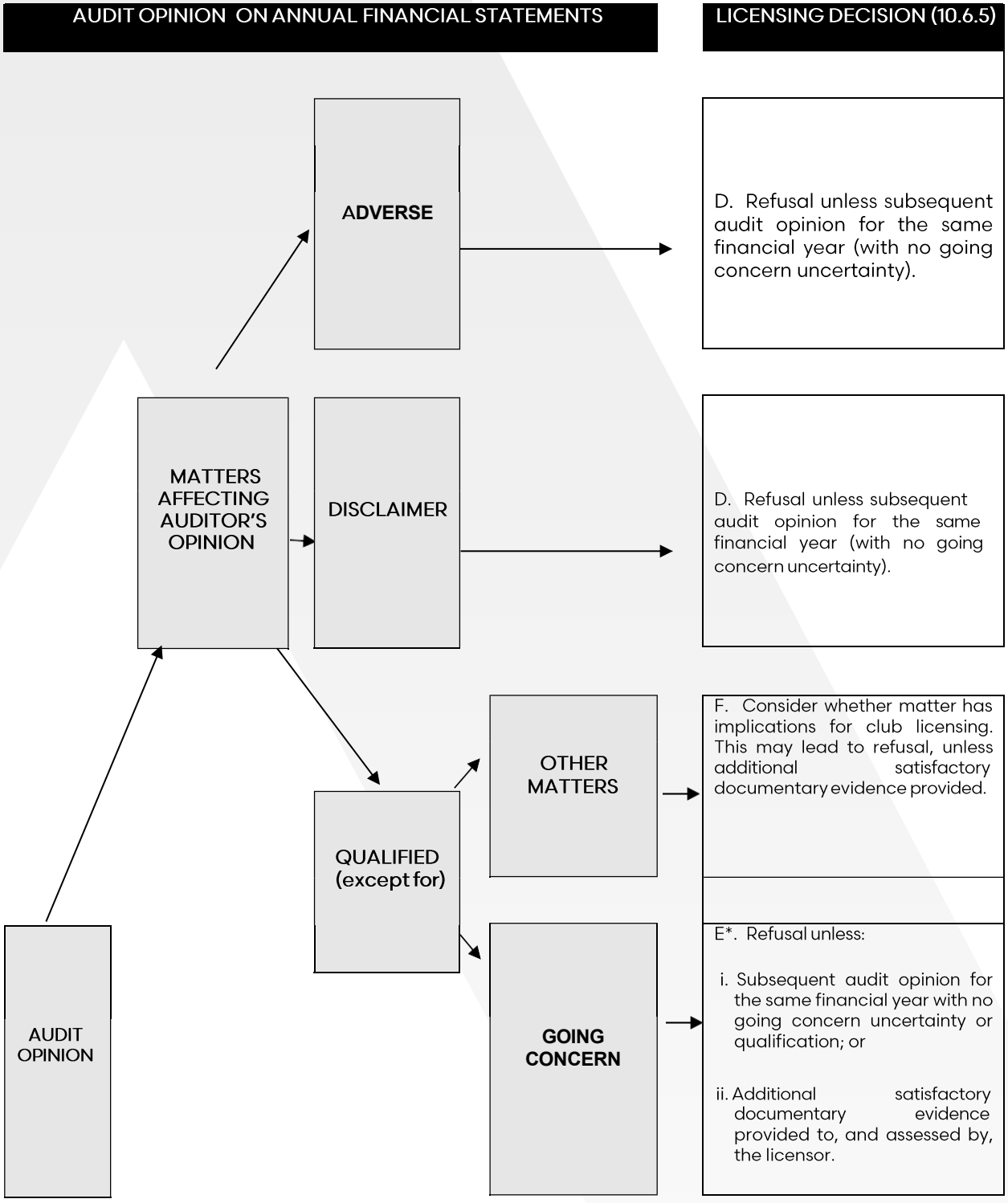
Cash flows from interest and dividends received and paid must each be disclosed separately. Each must be disclosed in a consistent manner from period to period as either operating, investing or financing activities.

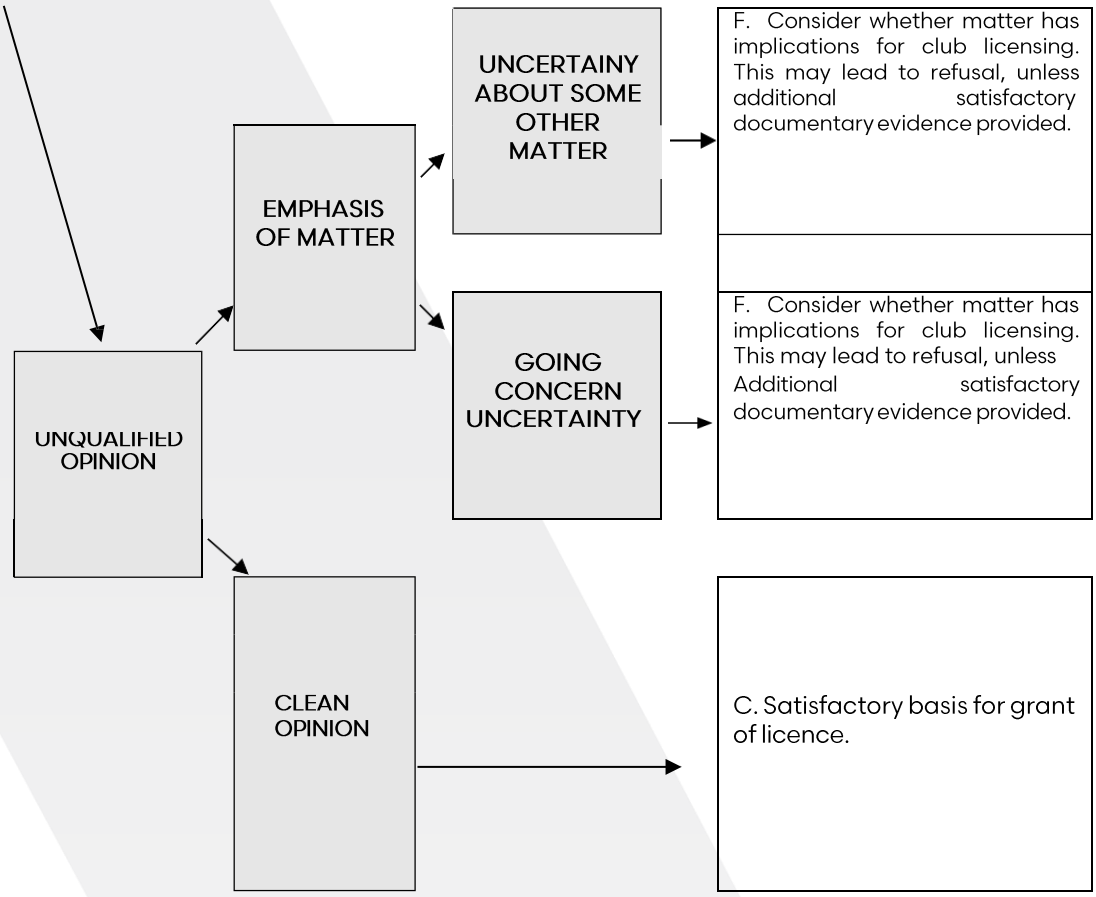
Cash flows arising from taxes on income must be disclosed separately and classified as cash flows from operating activities unless they can be appropriately and specifically identified as financing or investing activities.

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

APPENDIX II: Annual financial reporting: diagrammatic summary of implications on the licensing decision of different modifications to the auditor's report [illustrative]

Audit opinion:





E* = If the auditor's report in respect of the annual financial statements includes a qualified 'except for' opinion in respect of going concern, then the licence applicant/licensee shall be in breach of indicator IND.01 (as set out in section 10.10.5). As a result, the licensor must undertake more extensive assessment procedures in respect of criterion FIN 1.07 (Future financial information) and, if granted a licence, the licensee must also comply with criterion FIN 1.08 (Duty to update future financial information).

Other matters

MATTER	LICENSING DECISION (10.6.5)
ANNUAL FINANCIAL STATEMENTS NOT SUBMITTED →	A. Refusal
ANNUAL FINANCIAL STATEMENTS DO NOT MEET MINIMUM REQUIREMENTS →	B. Refusal
ERRORS AND/OR EXCEPTIONS IN AUP REPORTING →	G. May be refused

APPENDIX III: Club Licensing Contract – UEFA Licence:

In connection with the application of [INSERT CLUB] for a Licence for the UEFA Club competition Season [INSERT YEAR], the applicants authorised signatories have agreed to enter into and be bound by the terms and /conditions of this contract with the FAI on behalf of the Licensee;

1. We confirm we have read and fully understand the current FAI Club Licensing Manual (the ''Manual''), the UEFA Club Licensing & Financial Sustainability Regulations, Application Pack, Confidentiality Agreement and contract and agree to abide by and comply with the requirements and conditions of the Licensing System contained therein.

2. We confirm we have authority to enter into this agreement on behalf of the licence applicant by virtue of our own statutes, constitutions and rules and are the persons entitled hereunder to sign contract herein.

3. We confirm that all Licensing Documents submitted by us to the FAI acting as Licensor will be complete, accurate, up to date, duly certified where necessary and submitted in a timely manner. We accept that the Licensing Bodies will base their decisions on the documentation submitted by us to the FAI Club Licensing Department as part of this application only and that previous submissions, documents or information provided by us to the FAI for any other reason or as part of any other application will not be deemed to have fulfilled any of the Licensing Requirements herein unless otherwise agreed in writing between the parties herein.

4. We confirm that we fully authorise the Licensing Manager and Licensing Decision Making Bodies to examine all documentation pertaining to our application for a Licence and appeal (if applicable) and to seek clarification, further evidence, explanations and all other information from any relevant public authority or private body relevant to the issuance of the licence and appeal (if applicable) and in accordance with Irish law.

5. We recognise that we are legally bound by the rules, statutes and regulations of FIFA, UEFA, the FAI and the League of Ireland. We further acknowledge that this contract shall be governed by these rules, statutes and regulations. We understand that the FAI Constitution and Regulations contained within the FAI Handbook regarding Arbitration will not apply to any licensing decisions.

6. We agree to respect at all times the statutes, regulations and decisions of FIFA, UEFA, FAI and national league as well as to recognize the jurisdiction of the Court of Arbitration for Sport (CAS) as provided in the UEFA Statutes.

7. We understand that the FAI Club Licensing Committee is empowered to take a first instance decision on our licence application and that the FAI Club Licensing Appeals Body is empowered to take a final and binding decision on whether a licence is issued. We accept the powers of these bodies as set out in the Manual and agree to be bound by the decisions of these bodies that affect us as the License Applicant.

8. We confirm that we are legally based in the territory of the FAI and will play our home matches only within that territory (an exception to this rule is allowed in the case of Derry City FC). We accept that a change in our designated stadium is subject to a decision of the competent body responsible for the respective competitions (UEFA if UEFA competition).

9. We confirm we have the right to use the name and brands of the club and agree not to change the name of the club for advertising/promotional purposes and agree to accept no clauses

in contracts with television, sponsors or other commercial partners that could restrict the club in its freedom of decision or affect its management.

10. The FAI reserves the right to approve the name under which the football company participates in national competitions.

11. We accept that only members of the FAI can apply for and obtain a licence and that Members who are individuals cannot apply for or obtain a licence. We further accept that only licence applicants and the FAI Licensing Manager can appeal and be a party to appeal proceedings.

12. We accept that we 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.

13. We accept that we must be the sole beneficial owner of all the club's players' contracts and have sole control of football activities as specified in the Manual.

14. We accept that we are responsible for ensuring that all players of the club in the League of Ireland are registered with the FAI and, if non-amateur players, have a written player's contract with the club.

15. We accept that if we decide to change our legal entity, which is recognised as a member of the FAI, we must submit full details of the proposed change to the FAI Club Licensing Committee as outlined in the Manual.

16. We confirm we have provided evidence (if applicable) of any relationships (financial or otherwise) between our club and any other legal entities that are wholly owned, associated or affiliated to the licence applicant. We confirm we will inform the FAI of any such relationships which are formed during the life of our licence.

17. We confirm that we will inform the licensor about any significant change, event or condition of major economic importance and subsequent event occurred after the submission of the licensing documentation in accordance with the rules fixed in the Manual.

18. We confirm our acceptance of the form of confidentiality agreement contained within the Application Pack.

19. We confirm we will only play in competitions under the auspices of FAI and will participate in competitions at international level only with the written approval of the football bodies (FAI, UEFA and FIFA). For the avoidance of doubt this does not relate to training matches.

20. We accept that we must not further assign the right to participate in competition at national or international level. The right to participate in such competition shall cease to apply if the club's membership of the FAI ceases.

21. We accept that the Licensing Manger and UEFA or its nominated bodies will have the power to carry out spot checks on clubs by attending at the club 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.

22. We accept that the commitments, plans and proposals addressed in the CIDP must be adhered to and cannot be continuously rolled over in order to satisfy Licensing Requirements. It will be a matter for the Licensing Manager to be satisfied that genuine efforts are being made to ensure the CIDP is progressing.

23. We confirm that we have supplied details of the reporting perimeter, and accept that we are accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing the requirements with 1 (above).

24. We authorise the FAI, UEFA and the UEFA Organs for the Administration of Justice to examine any relevant document and seek information from any relevant public authority or private body in accordance with Irish Law.

25. We accept that if the licensee / licence applicant is put into bankruptcy or enters liquidation, this is deemed to be an interruption of membership or contractual relationship within the meaning of the three year rule as set out in the FAI Club Licensing Manual.

26. We will abide by and observe the UEFA Club Licensing and Financial Sustainability Regulations.

27. We confirm that all administrative, technical, medical and security staff or service providers performing any of the functions referred to in the UEFA Club Licensing and Financial Sustainability Regulations have written contracts with the club in accordance with the national legal requirements or have signed Volunteer agreements.

28. We confirm that each coach's contract is in line with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players or have signed Volunteer agreements.

29. We will abide by and observe the UEFA Club Licensing and Financial Sustainability Regulations.

30. We confirm the club have and will maintain a minimum of two directors.

Please sign this contract in line with your club's authorised signatory policy:

Signed by an Authorised Signatory of the Club_____
Full Name:
Date:

Signed by an Authorised Signatory of the Club_____
Full Name:
Date:

APPENDIX IV: Confidentiality Agreement

[FAI HEADED PAPER]

[INSERT NAME]
Club Licensing Officer
[INSERT CLUB]

Confidentiality Agreement

Dear [INSERT NAME HERE],

We write to you in connection with the application of [INSERT CLUB] for a club licence ("Licence") for the League of Ireland season [INSERT YEAR] under the provisions of the FAI Club Licensing Club Manual (the "Application").

1. In order for us to be able to evaluate and to reach a decision on the Application, you have already made and/or will make available to us information (the "Information") relating to [INSERT CLUB] and related undertakings.

2. In consideration of your making the Information available to us, we hereby undertake that such Information shall be kept strictly confidential by us and by our employees and/or agents (and particularly by those employees working in the FAI Licensing Administration and other appointed advisors) and shall not be disclosed directly or indirectly to any third party (by whatever means) save:

   i. as is necessary for the evaluation of the Application, and then only on the condition that said third party undertakes to us to keep such Information as is disclosed confidential on the same terms as set out in this letter;
   ii. for the purpose of taking legal advice and other relevant professional advice;
   iii. as may be required by any court of competent jurisdiction;
   iv. for the purpose of benchmarking and as agreed in advance by you;
   v. as agreed to in advance in writing by you;
   vi. if the information is already in the public domain, e.g. documentation filed to Companies Office;
   vii. a copy of the contacts sheet which is attached to the Club Licence Application Pack will be sent to the National League for their records. Data regarding Infrastructure will also be shared with the FAI and National League to facilitate match delegates in completing their reports and for Health and Safety reasons. No enclosures (e.g. Legal or Financial Information) will be forwarded and these will remain under the confidentiality clause; and; any decision of the Club Licensing Committee or Club Licensing Appeals Body may be communicated to the media.

3. In the interests of maintaining said confidentiality, we shall ensure that all employees involved in the licensing process and other appointed advisors involved in the evaluation of the Application shall, as soon as is reasonably practicable hereafter, execute a confidentiality form. We agree to provide you with copies of all such executed undertakings upon your request.

4. For the avoidance of doubt, this agreement shall not apply to any Information which is or becomes publicly available, except as a direct or indirect result of a breach by us of the obligations contained in this agreement.

5. In this letter, the word "Information" includes information which is made available by you or on your behalf, orally or in writing or in any other way (including information stored on computer or any other medium of any kind), information which is apparent on any visit to a property owned or occupied by **[INSERT CLUB],** analyses or memoranda prepared by us or on our behalf containing any information referred to in this paragraph.

6. Each signatory to this letter hereby represents and warrants to the other that:

   i. it has full power and authority to enter into and perform all such obligations as are required by this letter; and
   ii. it has taken all necessary actions to authorise the execution and performance of this letter in accordance with its term

7. This letter shall be governed by and construed in accordance with Irish law and the parties submit to the exclusive jurisdiction of the courts of the Republic of Ireland over any claim, dispute or matter arising out of in connection with this Agreement. Please confirm your agreement to and acceptance of the terms set out in this letter by signing and returning this letter.

Yours sincerely

FAI Club Licensing Department

Signed by an Authorised Signatory of the Club_____
Full Name:
Date:

Signed by an Authorised Signatory of the Club_____
Full Name:
Date:

APPENDIX V: Medical Care of Players Toolkit

Appendix A Medical Care of Players Annual General Medical Examination Declaration	

This declaration must be signed by the club's medical doctor as well as by an authorised signatory of the club **by 31st March 2027**

The medical doctor, named _____,

appointed by the licence applicant, named _____,

hereby confirms the following:

1. All those players who currently belong to the first squad of the club (see first squad list attached) have undergone an annual medical examination including cardiac screening as indicated;

2. The performed examination has been in conformity with the minimum content defined by the FAI Club Licensing Manual Criteria SPO 1.04 – Medical Care of Players;

3. The players' medical records are kept up-to-date.

_____	_____	_____
Date	Name of medical doctor of the licence applicant	Signature
_____	_____	_____
Date	Name of authorised signatory of the licence applicant	Signature

List of First team Squad Players who have undergone annual medical examination			
	Player Name	Date of Medical	
1.			
2			
3.			
4.			
5.			
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Doctors Signature and Stamp: _____