



# Women's Club Licensing Manual

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## 2027 League of Ireland Season

Women's Premier Division



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## DEFINITION OF TERMS

### Definition

*In these regulations, the use of the masculine form refers equally to the feminine.*

**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 (Including SCARP). The day-to-day management of the activities of an entity in administration may be operated by the administrator on behalf of the creditors.

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

**Agreed-upon procedures:** Procedures that have been agreed to by the auditor and the engaging party and, if relevant, other parties.

**Annual accounting reference date:** The date on which the reporting period for the annual financial statements ends.

**Associate:** An entity, including an unincorporated entity such as a partnership, which 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, football social responsibility/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.

**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

**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.

**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).

**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 Women's club competitions.

**Licence applicant:** Legal entity fully and solely responsible for the football team participating in national and international Women'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.

**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.

**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.

**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 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 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 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 development 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 Women's Club Licensing Manual is intended to be a working document that is easy to read and practical for every user. This Manual is based on UEFA Club Licensing and Financial Sustainability Regulations Edition 2025, The UEFA Club Licensing Regulations for the UEFA Women's Champions League Edition 2024, The FAI Constitution and Regulations contained within the latest FAI Handbook and Stadium Infrastructure Criteria.

The Manual contains the consolidated licensing regulations for the Women's Premier Division 2027 Season. Licensing requires that those clubs participating in or seeking to participate in the Women's Premier Division 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 Women's Premier Division.

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

Women'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 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 Women'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 Women's club competitions;

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

To monitor financial fair play in the competitions;

To encourage cooperation between licensors and clubs and enable the development of benchmarking for clubs in financial, sporting, football social responsibility, 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 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 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 – A is the specific qualification required for the Women’s First Team Head Coach.

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**

UEFA and/or FAI or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the licensor and, in the presence of the latter, 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 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.

#### 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 by the Head of Licensing 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 Manager 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 Women'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.

## **4) LICENCE APPLICANT AND LICENCE**

### **4.1 DEFINITION OF LICENCE APPLICANT**

#### **4.1.1 Licence Applicant**

The licence applicant is defined as being the legal entity fully responsible for the football team participating in the Women's Premier Division competitions, and which is either:

1. a legal entity according to national law, which is member of the FAI and/or the Women's Premier Division (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 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 Women's Premier Division 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/or documents relevant to proving that the licensing obligations are fulfilled, as these obligations relate to the sporting, infrastructure, personnel and administrative, legal and financial criteria set out in this manual;
- e) that the licensor is provided with information on the reporting entity/entities in respect of which sporting, infrastructure, personnel and administrative, legal and financial information are required to be provided. In turn, the 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 occurring after the submission of the licensing documentation to the FAI which represents a significant change to the information previously submitted is promptly notified to the licensor. This includes any change of the licence applicant's legal form, company structure or identity). The licence applicant must sign a written contract in the prescribed format.

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.

### **4.1.3 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 Women's Premier Division (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.

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) 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.
- b) 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.
- c) Licensee's membership of the FAI may only be transferred to the new entity with the permission of the FAI Club Licensing Committee.
- d) Licensee will not be permitted to transfer its membership of the FAI to a new entity during the League of Ireland season.
- e) 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) League Licence – Women’s Premier Division – Necessary to play in League of Ireland Women’s Premier 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 Women’s Premier Division, OR
- 2) On the dissolution of the division in question for Women’s Premier Division 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 competition in question must be made by the League Director.

## 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 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:

- to establish an effective, efficient and consistent Licensing Core Process according to the needs of UEFA, FAI and League of Ireland clubs;
- to ensure that licensing decisions are taken by impartial and expert bodies (FAI Club Licensing Committee and FAI Club Licensing Appeals Body);
- to ensure equal and transparent treatment so that licence applicants undergo the licensing process in the same manner at national and international levels;
- to create a relationship of trust between UEFA, FAI, Women's Premier Division, League of Ireland clubs and other stakeholders in all matters relating to the issuance of licences;
- to ensure that the decision-making bodies receive adequate support from the FAI Club Licensing Department; and
- 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. The FAI will host an annual Club Licensing Seminar. Club representation is mandatory at these Seminars.
3. An invitation to apply is sent to licence applicants. The licence applicant will be requested to acknowledge receipt of these items.
4. The licence applicant completes the application and where necessary submits documents and produces the required evidence for each criteria.

5. 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.

6. The licence applicant must submit 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.

7. The LM or relevant category expert 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).

8. 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.

9. 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.

10. The respective category experts will have responsibility for assessment of the specific criteria areas – Sporting, Social and Environmental Sustainability (SES), Infrastructure, Legal, Financial and Personnel & Admin.

11. If required the category expert will revert for further information, supporting documents and clarification from the licence applicant. The LM may require further explanations or may decide to perform a site visit to conduct further investigation.

12. The category expert confirms to the applicant as to whether the criteria has been fulfilled.

13. 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 category experts, 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.

14. 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.

15. 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 licence 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.

## 5.4 TIMETABLE FOR DOMESTIC CLUB LICENSING PROCESS

The FAI Club Licensing Department will determine the timetables for the Domestic Club Licensing Core Process. This considers the start date for the League of Ireland season.

The key dates in the annual timetable is shown below:

Date	Action
1 <sup>st</sup> June 2026	FAI commences 2027 application process with the Women's Premier Division Clubs.
May/June 2026	FAI host Club Licensing Officers annual seminar.
June, July, August, Sept 2026	Clubs prepare and submit the documentation for Club Licensing Application.
31 <sup>st</sup> August 2026	FAI Submission deadline for application including <b>non-financial information</b> .
16 <sup>th</sup> September 2026	First Report Stage.
30 <sup>th</sup> September 2026	Deadline for Women's Premier Division clubs to submit <b>financial information</b> and additional documentation including financial statements, Management Accounts to date, 2027 budget. Salary Cost Protocol declaration and overdue payables declarations.
September & October 2026	FAI Club Auditors review Licence Applications and submit reports to Club Licensing Manager. FAI Licensing Department meets and/or visits clubs as necessary. Follow up queries on financial submissions.
November 2026	Licensing Manager sends Club Licensing Committee & Clubs the Advanced Reports. Financial Expert sends Club Licensing Committee the Financial Report. Written Management representation letter due within 5 business days of Licensing committee meeting. FAI Club Licensing Committee makes first instance decision for awarding of League Licences. League of Ireland clubs not granted a League Licence in first instance may submit an appeal within 5 calendar days of receiving first instance decision. Appeals committee sits if required. Licensing Manager communicates list of licensing decisions.
1 <sup>st</sup> March 2027	Deadline for reporting compliance with Laws of The Game, Integrity, Anti-Doping and Anti-Racism workshops to the League of Ireland Department.
31 <sup>st</sup> March 2027	Deadline for player medicals to be submitted.

## 6) SPORTING CRITERIA

### SPO 1.01 - ACADEMY DEVELOPMENT PROGRAMME

#### Women's Premier Division - 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

#### Women's Premier Division - A

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

1. at least one team at WU23 level
2. at least one team at WU17 level

If a licence applicant has an affiliation in place, it must provide a copy of the written affiliation agreement which is signed by both parties.

The academy teams in the above age ranges must take part in official competitions or programmes recognised by the FAI.

Each academy player must be registered with the FAI.

Each Academy should have a minimum of two teams playing in local leagues or an affiliation in place with a local club or league – This will be a “B” criteria.

## SPO 1.03 - REGISTRATION OF PLAYERS

### Women's Premier Division - 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.

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

### Women's Premier Division - A

#### First Team Squad

The licence applicant must ensure that all players in its first team squad undergo an annual general medical examination.

In the case of Academy players who are added to the first team squad, it is only required for these players to provide proof of having undertaken a medical once they appear on a first team match card.

The applicant must also ensure that all players in its first team squad undergo cardiac screening at least every three years.

The cardiac screening must include as a minimum:

- a cardiac screening questionnaire
- a cardiovascular examination
- a resting electrocardiogram

The full requirements of these medical examinations are specified in the 'FAI Toolkit for Medical Care of Players.'

Evidence of the annual general medical examination being completed must be provided by 31<sup>st</sup> March or within one month of the player registering with the club.

Evidence of the annual general medical examination being undertaken must be provided by a doctor who is registered with the Medical Council of Ireland (or in the case of Derry City, the General Medical Council).

The League of Ireland Department may deem a player ineligible to play for the applicant unless evidence that the relevant medical examinations (annual general medical examination and 3 yearly cardiac screening) have been undertaken and supplied by the club to the FAI Club Licensing Department.

#### Academy Players

Academy players playing in the LOI Academy Development Programme must complete medical screening. The Academy screening questionnaire will be completed on behalf of the players under the age of 18 by their parent or guardian. This screening will be completed on an annual basis.

## **SPO 1.05 - LAWS OF THE GAME WORKSHOP**

### **Women's Premier Division - 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 1<sup>st</sup> 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**

### **Women's Premier Division - 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 1<sup>st</sup> of March each season.

## **SPO 1.07 - ANTI-DOPING WORKSHOP**

### **Women's Premier Division - A**

The licence applicant must ensure that all registered first team players and the first team coaching staff have participated in an 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 1<sup>st</sup> of March each season.

## **7) SOCIAL AND ENVIRONMENTAL SUSTAINABILITY**

### **SES 1.01 – SOCIAL AND ENVIRONMENTAL SUSTAINABILITY STRATEGY**

#### **Women's Premier Division - B**

The licence applicant must establish and implement a football social responsibility strategy in line with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines, for at least the areas of equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities, and environmental protection.

### **SES 1.02 – EQUALITY AND INCLUSION**

#### **Women's Premier Division - 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**

#### **Women's Premier Division - B**

##### **Policies**

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.

##### **Workshop**

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

Each club will be required to confirm in writing the attendees to the Football & Social Responsibility Manager on or before the 1<sup>st</sup> of March each season.

### **SES 1.04 – CHILD AND YOUTH PROTECTION AND WELFARE**

#### **Women's Premier Division - 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

### Women's Premier Division - 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

### Women's Premier Division - 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 off by board/highest executive level of the club
- Communicated/circulated

## 8) INFRASTRUCTURE

### INF 1.01 – STADIUM FOR THE WOMEN'S PREMIER DIVISION CLUB COMPETITIONS

#### Women's Premier Division - A

##### Women's Premier Division Requirements:

The licence applicant must have a preliminary category stadium available to play in the Women's National League competition.

The intent will be to move to a situation overtime that all clubs will have a use of a stadium that meets the requirements for an FAI Category 1 stadium, as per the current version of the FAI Stadium Infrastructure Criteria.

A Club who is entering the league may be granted a derogation.

Derogation requests must be accompanied by a detailed plan (including costings and timescales) for how the criteria will be met in the future.

The licence applicant must either:

- a) Provide evidence that it owns the stadium, or
- b) Provide a written contract with the owner(s) of the stadium which it will use for the season. This contract must guarantee the use of the stadium for all Women's Premier Division home matches for the coming season. This written contract must be provided annually to the licensing department.

##### Artificial Pitches

The use of a FIFA Quality PRO Artificial pitch is permitted. This pitch must be tested and certified on a yearly basis. Any change from natural turf to Artificial pitch surfaces should be submitted to the FAI for consideration and approval. No works or contracts should be entered into without formal approval having been granted by the FAI.

##### Additional B Criteria

Medical rooms must meet the standards as set out in reference document section – LOI Medical Guidance Document.

### INF 1.02 – STADIUM CERTIFICATE

#### Women's Premier Division - 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).

All stadium certifications, pitch certifications (FIFA Quality PRO), and floodlighting certifications (linked to FIFA Quality Standards) must align with the calendar year (January to December).

## **INF 1.03 – CLUB INFRASTRUCTURE STRATEGIC DEVELOPMENT PLAN (CISDP)**

### **Women's Premier Division - A**

The license applicant must put in place an infrastructure strategic development plan to outline a direction that the Club aim to undertake to improve their infrastructure throughout the club facilities (stadia, training centre, academy/affiliate facilities). The infrastructure strategy must be approved by the FAI Facility Development Department.

The CISDP should be designed and structured to outline a short (0-2years), medium (2-5years) and long term (5-10years) vision of the club's infrastructure strategic development plan. The strategy should be revised, updated, and managed on a yearly basis. This is to ensure that planned works are undertaken are completed and recorded.

The commitments, plans and proposals addressed in the CISDP must be adhered to and cannot be continuously rolled over in an attempt to satisfy Licensing Requirements.

## **INF 1.04 – SAFETY POLICY AND GROUND EMERGENCY PLAN**

### **Women's Premier Division - 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 Safety, Health and Welfare at Work Act, 2005, Fire Safety in Places of Assembly (Ease of Escape) Regulations, 1985 and the Code of Practice for the Management of Fire in Places of Assembly, 1991.

The minimum content of the Ground Emergency Plan is defined in Appendix F of The Code of Practice for Safety at Sports Grounds, Department of Education (1996).

See Sections 2.2 – 2.4, 2.17 – 2.20, 2.27, 3.12, 7.6 and 8.12 – 8.13, and Appendices A and F of The Code of Practice for Safety at Sports Grounds, Department of Education (1996).

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.

See Sections 2.5 – 2.8 of The Code of Practice for Safety at Sports Grounds, Department of Education (1996).

## **INF 1.05 – FLOODLIGHTING CERTIFICATE**

### **Women's Premier Division - 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 the stadium is in use.

All stadium certifications, pitch certifications (FIFA Quality PRO), and floodlighting certifications (linked to FIFA Quality Standards) must align with the calendar year (January to December).

## **INF 1.06 – TRAINING FACILITIES – AVAILABILITY**

### **Women's Premier Division - 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 development programme.

## INF 1.07 – TRAINING FACILITIES – APPROVED INFRASTRUCTURE

### Women's Premier Division - B

The licence applicant must have available training facilities which comply with the requirements set by the licensor taking into account the approved academy development programme (See SPO 1.01).

The training facilities must include;

- a) 1 full-size grass pitch;
- b) 1 grass or artificial turf training area with floodlights;
- c) 2 dressing room with showers;
- d) Have first aid equipment available on site.

## 9) **PERSONNEL AND ADMINISTRATION**

### 9.1 **ADMINISTRATIVE STAFF CRITERIA**

*Note: All roles within this section must be accompanied with a signed mandate on an annual basis and prior approval must be confirmed before mandating. Please review the Job Description Guidance document which will include a full overview of pre-requisites and responsibilities for each role within the PAD section.*

#### **PAD 1.01 – CLUB LICENSING OFFICER**

##### **Women's Premier Division - 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**

##### **Women's Premier Division - 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/ADMINISTRATIVE OFFICER**

##### **Women's Premier Division - B**

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

## **PAD 1.04 – CLUB SECRETARY**

### **Women's Premier Division - A**

The licence applicant must appoint a Club Secretary. 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**

### **Women's Premier Division - 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**

### **Women's Premier Division - A**

The licence applicant must appoint a Club Children's Officer to act with regard to children's issues as part of the Academy Development Programme. If the licence applicant has an affiliation agreement with another club for its Academy Development 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**

### **Women's Premier Division - 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 Development 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 Síochána/ 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**

### Women's Premier Division – 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**

### Women's Premier Division – 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**

### Women's Premier Division – B

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**

### Women's Premier Division – 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 – GROUNDS PERSON**

### **Women's Premier Division - B**

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 1.13 – INFRASTRUCTURE COORDINATOR**

### **Women's Premier Division - 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 1.14 – SUPPORTER LIAISON OFFICER**

### **Women's Premier Division - B**

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**

### **Women's Premier Division - 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**

### **Women's Premier Division - B**

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

#### Women's Premier Division - A

The licence applicant must have appointed a qualified head coach of the women's first team squad.

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

Alternative 1: Hold a valid 'UEFA A licence' and have completed all required Continuous Professional Development (CPD) from the date of completion of course or

Alternative 2: Already have started the UEFA A licence course. The simple inscription to such an education course is not deemed to be in compliance with the criterion.

Alternative 3: Valid UEFA recognition of competence equivalent to the licence required under alternative 1) above.

The rights and duties of the head coach of the women's first team squad should be detailed in a job description. These include, as a minimum:

- a) The selection of players, tactics and training of the first team 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 appointment of the head coach of the women's first team squad must have been done by the appropriate body of the licence applicant.

The suitability of the head coach of the women's first team squad qualification must be approved by the FAI Club Licensing Department before appointment.

#### 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**

### **Women's Premier Division – A**

The licence applicant must have appointed an assistant coach of women's first team squad in all football matters of the women's first team.

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

Alternative 1: Hold a valid 'UEFA A licence' and have completed all required Continuous Professional Development (CPD) from the date of completion of course or

Alternative 2: Already have started the UEFA A licence course. The simple inscription to such an education course is not deemed to be in compliance with the criterion.

Alternative 3: Hold a valid 'UEFA B licence' and have completed all required Continuous Professional Development (CPD) from the date of completion of course or

The rights and duties of the assistant coach of women's first team squad should be detailed in a job description.

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

The assistant coach of women's first squad may temporarily take over the function of a academy coach within the same licence applicant once they hold the required qualification or higher.

The suitability of the assistant coach of women's first squad 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**

### **Women's Premier Division – A**

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

Alternative 1: The goalkeeper coach must hold a valid 'UEFA Goalkeeping B Licence' or a Valid UEFA recognition of competence equivalent to the licence required. Or;

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

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.

#### **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**

#### **Women's Premier Division - 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 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 2.05 – PERFORMANCE ANALYST**

#### **Women's Premier Division - 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 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 2.06 – KIT AND EQUIPMENT MANAGER**

#### **Women's Premier Division - 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 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 2.07 – MEDICAL DOCTOR

### Women's Premier Division – 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 annual training and certification in basic life support and on field trauma management procedures.

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

### Women's Premier Division – A

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

### PAD 2.09 – ACADEMY DIRECTOR

#### Women's Premier Division - 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:

Alternative 1: Hold at least a valid UEFA A or 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

#### Women's Premier Division - 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 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 Head of Academy Coaching qualification must be approved by the FAI Club Licensing Department before appointment.

#### Garda Vetting and Safeguarding training

The head of the 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**

### **Women's Premier Division - 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 23 Head Coach**

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

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

#### **Under 17 Head Coach**

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

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

#### **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**

### **Women's Premier Division - 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 head coach of each of the following age groups:

#### **Under 23 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.

#### **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**

### **Women's Premier Division - 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.

## 9.4 EVENT STAFF CRITERIA

*Note: All roles within this section must be accompanied with a signed mandate on an annual basis and prior approval must be confirmed before mandating*

### **PAD 3.01 – MATCH MANAGER**

#### **Women's Premier Division – B**

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**

#### **Women's Premier Division – A**

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

### **PAD 3.04 – FIRE SAFETY STEWARDS**

#### **Women's Premier Division – 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**

#### **Women's Premier Division – 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**

#### **Women's Premier Division – 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**

#### **Women's Premier Division – 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.

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**

#### **Women's Premier Division – 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 15l/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)**

#### **Women's Premier Division – 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

#### Women's Premier Division – 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

#### Women's Premier Division – A

If a position defined in criteria PAD 1.01 to PAD 3.09 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

#### Women's Premier Division - 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

#### Women's Premier Division - A

The Licence Applicant must sign, date and return an FAI Club Licensing Contract for the forthcoming season. The FAI Club Licensing Contract must be validly executed by an authorised signatory not more than three months prior to the FAI Submission Date.

The FAI Club Licensing Contract is contained at Appendix 1.

### LEG 1.03 - CONFIDENTIALITY AGREEMENT

#### Women's Premier Division - 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

### Women's Premier Division – 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

### Women's Premier Division – 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 31<sup>st</sup> 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 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; and
- any party with significant 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 the 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<sup>1</sup> 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, and 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.

## LEG 1.06 – REGISTRATION OF TRADING NAME

### Women's Premier Division – 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

### Women's Premier Division – 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 1.08 – OWNERS' & DIRECTORS' DECLARATION

### Women's Premier Division – A

The Licence Applicant must provide a Declaration of all Owners' & Directors' with Significant Control of the License Applicant. Each declaration must be counter signed by an authorised signatory (who shall not be the same person).

The Owners' & Directors Test is located at Appendix 4 and the Owners' & Directors' declaration is located at Appendix 5 of the Club Licensing Manual.

## LEG 1.09 – INSURANCE

### Women's Premier Division – 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.

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 1.10 – PARTICIPATION AGREEMENT

### Women's Premier Division – A

The Licence Applicant must return a signed participation agreement to the League of Ireland Department prior to the licensing committee meeting.

## LEG 1.11 – CHILD SAFEGUARDING REQUIREMENTS

### Women's Premier Division – 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.

#### 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.

The Child Safeguarding statement state must also include the following information:

- Be titled correctly: Must be titled Child Safeguarding Statement
- Include the name of the service
- Clear principle and evidence of a commitment to safeguard children from harm
- Specified the service being provided
- Include the a risk assessment has been completed to identify any potential form harm (as defined in the Act) to a child while availing of their service.
- Procedures to manage the risks identified
- The date the Child Safeguarding statement was adopted or reviewed
- The name and address of the provided included
- The relevant person name and contact details are clearly identified on the Child Safeguarding statement
- Sets out the definition of harm as set out in the Children First Act 2015.
- Sets out a commitment that all children will be equally protected from harm regardless of the race, ability, ethnicity, or sexual orientation.

Template documents can be found at <https://www.fai.ie/about/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/about/library/>

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.

## 11) FINANCIAL CRITERIA

### 11.1 ANNUAL FINANCIAL STATEMENTS

The financial criteria – to be met for participating in the 2027 Women’s Premier Division Season – are set out in this chapter. This means that the financial information in respect of the financial year ending in 2025 will form part of the information to be assessed by licensors for licence applicants to obtain a licence for the 2027 Women’s Premier Division Season.

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)**

##### **Women’s Premier Division – A**

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

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 annual financial statements must consist of a minimum:

- 1) A balance sheet as at 31st December;
- 2) A profit and loss account (Statement of Comprehensive Income) to 31<sup>st</sup> December;
- 3) Statement of Changes of 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.

The accounts must be submitted as per the deadline set out in the Licensing timetable.

**Note:** For new applicants seeking a licence for the first time whose financial year end is not December, copies of the most recent financial statements must be provided.

## FIN 1.01 (B) – REPORTING ENTITY & REPORTING PERIMETER

### Women's Premier Division – A

1. 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.
2. The reporting perimeter must include:
  - a. the licence applicant and, if different, the registered member;
  - b. any subsidiary of the licence applicant and, if different, the registered member;
  - c. any entity, irrespective of whether it is included in the legal group structure, which generates revenues and/or performs services and/or incurs costs in respect of any of the women's football activities defined in paragraph 3(a) and (b) below;
  - d. any other entity included in the legal group structure which generates revenues and/or performs services and/or incurs costs in respect of any of the women's football activities defined in paragraph 3(c) to (j) below.
3. Women's football activities include:
  - a. employing/recruiting employees (as defined in Article 58) including payment of all forms of consideration to employees arising from contractual or legal obligations;
  - b. acquiring/selling players' registrations (including loans);
  - c. ticketing;
  - d. sponsorship and advertising;
  - e. broadcasting;
  - f. merchandising and hospitality;
  - g. club operations (administration, matchday activities, travel, scouting, etc.);
  - h. use and management of stadium and training facilities;
  - i. academy development; and
  - j. financing, including equity that results in obligations on the licence applicant, or debt directly or indirectly secured or pledged against the licence applicant's assets or revenues.

4. An entity may be excluded from the reporting perimeter only if:
  - a. the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter; and
  - b. its activities are entirely unrelated to the football activities defined in paragraph 3 above or the locations, assets or brand of the football club; or
  - c. it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in paragraph 3(a) and (b) above.
5. The licence applicant must submit a declaration by an authorised signatory which confirms;
  - a. that all revenues and costs related to each of the football activities indicated in paragraph 3 have been included in the reporting perimeter, providing a detailed explanation if this is not the case; and
  - b. whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to paragraph 4.

### **11.1.1 Annual Financial Statements**

The licence applicant must provide Annual financial statements.

- a) Annual financial statements in respect of the statutory closing date prior to the deadline for submission of the application to the licensor and prior to the deadline for submission of the list of licensing decisions to UEFA must be prepared and submitted in accordance with national legislation.
- b) The annual financial statements must consist of a balance sheet and a profit and loss account as a minimum.

Requirement to provide separate financial statements for the women's team

The requirement to provide separate financial statements should be based on the following UEFA guideline:

#### **Independent**

The women's club is organised as a single entity (or as a group) that runs all the football activities. It has no link to another club, nor does it receive any type of support from another club. In this case, the entity's financial statements will have to be obtained by the licensor. Should some football activities be run by subsidiary/ies, it is recommended to consolidate their financial information so that the licensor can obtain the most accurate financial picture of the club.

#### **Extended collaboration**

The women's club is under a specific entity that falls within the reporting perimeter of a men's professional club.

As the women's football activities are run by a well-identified legal entity, separate financial statements will have to be provided for that entity. If the entity's finances are consolidated within the men's group, the individual financial statements have already been prepared and can therefore easily be shared by the applicant. Should a women's entity be outside the reporting perimeter/legal group structure of a men's professional club for some reason, but is still collaborating with it (sharing

identity, infrastructure, receiving financial support, etc.), then separate financial statements need to be drawn up for this entity as is the case for the 'independent' women's club. In this case, we would define the relationship between the clubs as a 'basic collaboration'.

### **Consolidated Men's & Women's Audited Financial Statements**

The senior women's team is part of an entity running other football activities. If the financial statements of a men's applicant include the financial information for the women's applicant, it is not necessary to split off the various assets/expenses/revenues that are specifically linked to the women's team. The overall financial statements submitted for men's licensing purposes can be used for the women's licensing application as well. It is nevertheless recommended to allocate a specific cost centre to the senior women's team in the club's accounting system so that those specific operations can be identified and potentially adjusted for the men's break-even calculation and for analytical purposes.

#### **11.1.2 LICENSOR DECISION**

The licence may 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 annual financial statements, the licensor must assess:

1. and establish a satisfactory basis for granting the licence in respect of criterion FIN 1.01.

The licensor may ask for additional evidence to enable the assessment of the licence applicant to his/her satisfaction.

#### **11.1.3 RELEVANT APPENDICES**

- I. [illustrative] Annual financial reporting: overall considerations and underlying principles
- II. [Illustrative] Annual financial reporting: model financial statements and commentary

## 11.2 FINANCIAL LETTER OF SUPPORT

### FIN 1.02 – LETTER OF SUPPORT

#### Women's Premier Division – 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 below. 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.

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.

##### 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 PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS, THE FAI (including disciplinary fines, referee fees and other charges), OR BODIES AFFILIATED TO THE FAI**

#### **FIN 1.03 – NO PAYABLES OVERDUE TOWARDS FOOTBALL CLUBS, THE FAI (including disciplinary fines, referee fees and other charges), OR BODIES AFFILIATED TO THE FAI**

##### **Women's Premier Division – A**

The licence applicant 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 31st July of the year preceding the season to be licensed, unless by the following 30th September 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.

The reporting date is 30<sup>th</sup> September 20xx.

#### **11.3.1 REPORTING DATE**

The criterion is to be assessed as at 30th September of the year preceding the season to be licensed.

#### **11.3.2 LICENSOR DECISION**

The licence must be refused:

- a) If the information in respect of payables from transfer activities 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 football clubs, the FAI, or bodies affiliated to the FAI arising from transfer activities, mandatory compensation or solidarity payments as at 31st December of the year preceding the season to be licensed.

For the purpose of the licensing system, if the licence applicant has overdue payables at 31st December 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 21st January 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 overdue payables.

(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.

(vi) it is able to demonstrate to the reasonable satisfaction of the relevant decision-making bodies 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 (A) – NO PAYABLES OVERDUE TOWARDS EMPLOYEES**

#### **Women's Premier Division – A**

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 July of the year preceding the season to be licensed, unless by the following 30th September 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.

Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligations, including wages, salaries, image rights payments, bonuses and other benefits.

### **FIN 1.04 (B) – NO PAYABLES OVERDUE TOWARDS REVENUE/SOCIAL/TAX AUTHORITIES**

#### **Women's Premier Division – A**

The licence applicant must prove that it has no payables overdue towards revenue/social/tax authorities as at 31st July of the year preceding the season to be licensed, unless by the following 30th September 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.

#### **11.4.1 REPORTING DATE**

The criterion is to be assessed as at 30th September of the year preceding the season to be licensed.

#### **11.4.2 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 mandated staff and employed by the club up to 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:

- Collector General – Revenue Authorities
- In the U.K. - HM Revenue & Customs

Amounts payable at 31st December will sometimes include amounts due to people who, for various reasons, are no longer employed by the applicant. Regardless of the way such payables are accounted for in the financial statements, they fall within the framework of criterion FIN 1.04.A which requires the obligation to be settled/paid within the period or duration stipulated in the contract and/or defined by law.

#### **11.4.3 EMPLOYEES TABLE**

The licence applicant shall prepare a table showing all employees who were employed at any time during the year to 31st December preceding the season to be licensed; i.e. not just those who remain at year end. 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 including the due date for each unpaid element;

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.

#### **11.4.4 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 July of the year 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 July, including the due date for each unpaid element.

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.

#### **11.4.5 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 wages to contracts registered with the FAI;
- b) Benchmarking of wages relative to other players;
- 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) Examination of expenses paid to employees;
- f) Agreeing the total payable in the list of employees with the "Accounts payable to employees" amount in the annual financial statements as at 31st July;
- g) Obtaining and inspecting a randomly selected sample of employee confirmation letters and comparing the information to that contained in the list of employees;
- h) if applicable examining a selection of bank statements in support of payments;
- i) if applicable: examining documents, including agreements with the relevant employee(s) and/or correspondence with the competent body, in support of the representations under j) 1) and 2) above;
- j) 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;

### 11.4.6 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 July of the year preceding the season to be licensed.

For the purpose of the licensing system, if the licence applicant has overdue payables 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 30th September 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 that the claim which has been brought or the proceedings which have been opened are manifestly unfounded.

## 11.5 WRITTEN REPRESENTATION PRIOR TO THE LICENSOR DECISION

### FIN 1.05 – WRITTEN REPRESENTATIONS PRIOR TO THE LICENSING DECISION

#### Women's Premier Division – 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, accurate and in compliance with these regulations;

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

c. whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the licence applicant's financial

position since the balance sheet date of the preceding 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 DATE

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.

## 11.5.2 INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

Each licence applicant must prepare and submit to the licensor a management representation letter. The management representation letter must confirm;

That all documents submitted to the licensor are complete and correct;

- a) Whether or not any significant change in relation to all the licensing criteria has occurred;
- b) Whether or not there have been any significant and/or material economic events or conditions since the balance sheet date of the preceding annual financial statements. If any such event has occurred, the management representation 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.
- c) Whether or not the licence applicant (or the registered member of the UEFA member association which has a contractual relationship with the licence applicant or any parent company of the licence applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations (including voluntary or mandated administration procedures) within the 12 months preceding the licence season.

Approval by management shall be evidenced by way of a signature on behalf of the executive body of the licence applicant. The licensor may request additional information and/or representation from management.

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 will 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.

### **11.5.3 ASSESSMENT OF THE 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.

### **11.5.4 LICENSOR DECISION**

The licensor shall, as part of his/her 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.

## 11.6 MANAGEMENT ACCOUNTS

### FIN 1.06 – MANAGEMENT ACCOUNTS

#### Women's Premier Division – A

The licence applicant must supply management accounts for the month ending March, June and September in the format specified by the FAI. The accounts must be received no later than the 15th day of April, July & October respectively. The accounts must be accompanied by a detailed explanation for all variances greater than 10% from budget. The management accounts do not need to be audited. The management accounts will also be reviewed as part of the review of the Salary Cost Protocol. The licence applicant must have the accounts signed and dated by the CEO and Club Finance Officer.

Management accounts submissions must include the following elements, at a minimum:

- Profit & Loss Account
- Balance Sheet
- Cashflow Statement

#### 11.6.1 REPORTING PERIOD

##### Information to be prepared by the licence applicant

The licence applicant must submit management accounts in the format specified by the FAI. All variances greater than 10% from budget must be accompanied by a commentary explaining the reasons for the variance.

##### Assessment of the information

The management accounts will be reviewed on a continuous basis and will be used as part of the Future Financial Information (see criterion FIN 1.07) and in conjunction with the clubs reported attendance figures to ensure consistency and accuracy of reporting.

##### Licensor decision

As part of his assessment, the licensor shall examine the management accounts. Sanctions may be applied where:

- a) No management accounts are provided. Fines of €3,000 will be sanctioned to those clubs that fail to comply with the management accounts submission dates as set out in the manual.
- b) Management accounts are not provided in a timely manner.
- c) The licensee deliberately attempts to mislead the licensor with incorrect or inaccurate management accounts.

## 11.7 FUTURE FINANCIAL INFORMATION

### FIN 1.07 – FUTURE FINANCIAL INFORMATION

#### Women's Premier Division – 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.

The future financial information shall be based on assumptions that are not unreasonable and meet the minimum disclosure requirements defined by this manual.

#### REPORTING PERIOD

The licence applicant must prepare future financial information covering the period 1st September 20xx to 31st December 20xx. 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 September management accounts (as per 11.6 Management Accounts).

#### INTRODUCTION TO THE MINIMUM REQUIREMENTS FOR FUTURE FINANCIAL INFORMATION

The licence applicant must prepare and submit future financial information 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. There must also be a statement that the future financial information has been prepared on a consistent basis with the annual financial statements.

The future financial information schedules must include, as a minimum, a comparative profit and loss account and cash flow statement for the immediately preceding financial year.

In addition, the following information shall be disclosed:

- 4) The name and legal form of the reporting entity and any change in that information from the preceding statutory closing date;
- 5) Whether the financial information covers the individual entity or a group of entities or some other combination of entities; and

6) The presentation currency.

The future financial information must be based on assumptions that are not unreasonable.

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. Whether the financial information covers the individual entity or a group of entities or some other combination of entities.

### 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, relevant income, other income, total income, cost of sales, salary expenses, administrative expenses, financing costs, operating profit/loss and;
- b) In respect of the budgeted cash flow, Net profit/loss adjusted for and cashflow movements associated with working capital movements, legal creditor payments, payments to authorities, and other cashflow adjustments.

Opening and closing cash balances must fully reconcile with all cash movements.

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

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.

## 11.8 DUTY TO UPDATE FUTURE FINANCIAL INFORMATION

### FIN 1.08 – DUTY TO UPDATE FUTURE FINANCIAL INFORMATION

#### Women's Premier Division – 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.

#### 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 that must be based on assumptions that are not unreasonable and consisting of:

1. Budgeted profit and loss account;
2. Budgeted cash flow statement; and
3. Explanatory notes, including assumptions and risks and comparison of updated budget figures to original budget figures. There must also be a statement that the future financial information has been prepared on a consistent basis with the preceding financial statements.

To comply with criterion FIN 1.07, the licensee must prepare and submit the same minimum level of detail in the future financial information schedules as set out in FIN 1.06 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 1.06).

#### 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.

## 11.9 DUTY TO NOTIFY SUBSEQUENT EVENTS

### FIN 1.09 – DUTY TO NOTIFY SUBSEQUENT EVENTS

#### Women's Premier Division – 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.

#### 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 11.5.2 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.

## 11.10 TAX CLEARANCE CERTIFICATE

### FIN 1.10 – TAX CLEARANCE CERT

#### Women's Premier Division – A

The Licence Applicant must provide the licensor with their Tax number and a valid tax clearance access number valid if applicable not later than the deadline for Women's Premier Division clubs to submit financial documentation.

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 licence applicant must provide the licensor with the most up to date tax clearance access number, as it becomes available throughout the reporting period.

The licence applicant must provide a letter to the Revenue Commissioners to allow relevant FAI finance staff be updated as and when required.

## **APPENDIX I: Annual Financial Reporting: Supplementary Information**

### 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. These minimum requirements are also illustrated in the model financial statements in Appendix II.

#### Income

- match revenue;
- other football income;
- commercial;
- bar profit/contribution;
- FAI;
- UEFA;
- Investments (Including corporate and private sponsorship);
- Other income (including UEFA Solidarity funding);
- Other income (not included in salary cost calculation) (e.g. income from non-football operations)

#### Expenditure

cost of sales/match day expenses, match day expenses players, referee expenses; salary costs- must be reconciled to the employee note in the financial statements;

- player salary & expenses;
- management & coaching salary & expenses;
- Academy Staff Salaries;
- administrative salary & expenses;
- Accommodation;
- advertising;
- amortisation and depreciation (1);
- audit & accountancy;
- bad debts;
- charitable donations;
- commercial;
- cost of running LOI Academy teams;
- equipment;
- FAI affiliation fees(if applicable)
- fines;
- fundraising costs;
- impairment of fixed assets (2);
- insurance;
- interest on overdue taxation payables;

- international tickets;
- legal & professional;
- light & heat;
- medical costs;
- merchandising costs;
- motor expenses;
- player & staff kit costs;
- printing, postage & stationary;
- programme costs;
- rates;
- rent;
- repairs & maintenance;
- shop costs – excluding salary & wages;
- stadium & pitch rental;
- telephone, fax & internet;
- training costs;
- transfer fees;
- travel costs – not including match day coach;
- general expenses;

#### Other

profit/loss on disposal of fixed assets (3) finance costs;

- lease charges;
- bank loan interest
- member/director loan interest;
- bank charges and interest. Corporation tax charge;

Profit or loss after taxation = The sum of a) to d)

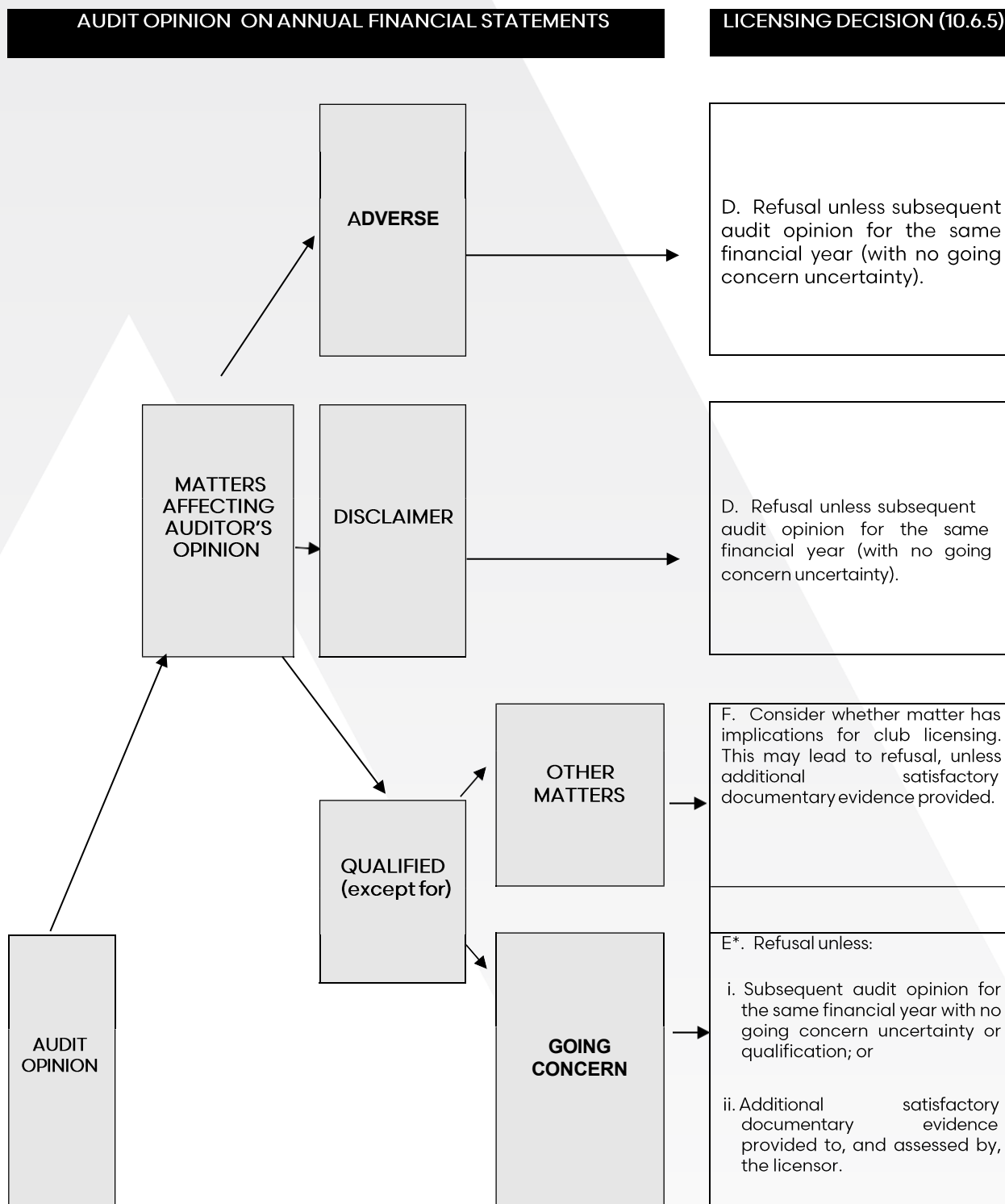
- a) profit/loss on disposal of tangible fixed assets
- b) finance income and expense
- c) non – operating income/expense
- d) tax income/expense

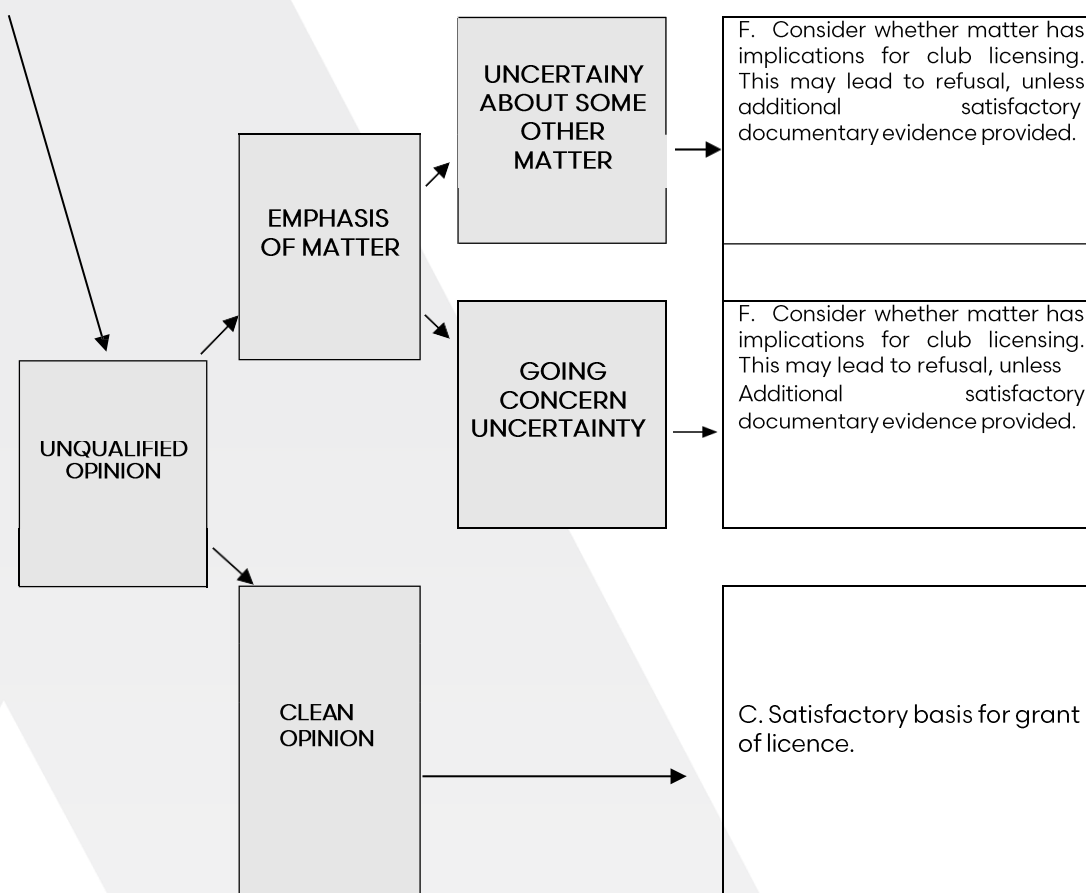
The minimum information requirements in respect of certain profit and loss account items also include the following:

- (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.

## 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 – Domestic Licence:**

In connection with the application of [INSERT NAME IF APPLICABLE] limited trading as [INSERT CLUB NAME IF APPLICABLE] for a Licence for the League of Ireland 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”) and Confidentiality Agreement and agree to abide by and comply with the requirements and conditions of the Licensing System contained therein.
2. 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.
3. 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 the League of Ireland as well as to recognize the jurisdiction of the Court of Arbitration of Sport.
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 outlined 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. The FAI reserves the right to approve the name under which the football company participates in national Competitions.

10. We accept that only members of the FAI and non-members who have obtained board approval can apply and 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.
11. 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.
12. 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.
13. 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.
14. 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.
15. 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.
16. 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.
17. We confirm our acceptance of the form of confidentiality agreement contained within the Application Pack.
18. 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.
19. 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.
20. We accept that the Licensing Manager 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.
21. 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.

22. 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).

23. 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.

24. 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: Owners' and Directors' Test**

### **Introduction**

The Owners' and Directors' test (the "Test") applies to Clubs in the League of Ireland (Men's Premier and First Division and Women's Premier Division) and to any Relevant Person who directly or indirectly has acquired or is seeking to acquire Significant Control of a Club. The intention of this Test is to protect the integrity of the League of Ireland and the interests of the stakeholders in those Clubs by preventing a Relevant Person who is subject to a Disqualifying Event having Significant Control of the management or administration of a Club.

### **Definitions**

**"Authorised Signatory"** is the person(s) entitled to sign legal documentation on behalf of the Club, a written contract of employment with a Player (other than an Academy Player), a transfer agreement and/or any transfer or registration form in respect of a Player (other than an Academy Player) as may be required by the League of Ireland from time to time;

**"Club"** means any club that participates in the League of Ireland.

**"Conviction"** means a finding by a court anywhere in the world that a person has committed an offence (or offences) or carried out the act(s) for which they were charged, and whether or not that finding is considered to be final pending resolution of any appeal against that finding, and convicted shall be construed accordingly.

The **"Committee"** means the FAI Club Licensing Committee

**"Day(s)"** shall exclude Saturdays, Sundays and public holidays.

**"Declaration"** means the Owner's and Directors' Declaration form prescribed by the League of Ireland.

**"Entity"** means any legal entity, firm or unincorporated association and in the case of an Entity which is incorporated any of its Associated Undertaking, Fellow Subsidiary Undertaking, Group Undertaking, Parent Undertaking or Subsidiary Undertaking.

**"Future Financial Information"** in respect of any Club means information such as projected profit and loss accounts, cash flow, balance sheets and relevant explanatory notes commencing from its accounting reference date and/or information requested by the FAI.

An **"Insolvency Event"** occurs if a company/Club institutes proceedings to be adjudicated as bankrupt or insolvent, consents to the institution of bankruptcy or insolvency proceedings against it, files a petition or answer or consent seeking reorganization or relief under any applicable law in respect of bankruptcy or insolvency, consents to the filing of any petition of that kind or to the appointment of a receiver, liquidator, assignee, trustee, custodian or examiner (or other similar official) of it or any substantial part of its property or makes an assignment for the benefit of creditors, or if information becomes publicly available indicating that unsecured claims against the company/Club are not expected to be paid.

The **"Manual"** means the FAI Club Licensing Manual

“**Relevant Person**” means any individual person (and not any entity) operating the powers that are usually associated with the powers of a director of a company incorporated under the Companies Act 2014 (as a Company limited by shares or by guarantee).

Further, and without prejudice to the foregoing, the following individuals shall in any event be deemed to qualify as a Relevant Person:

- a) a director as defined by Section 2(1) of the Companies Act 2014;
- b) a shadow director as defined by Section 221 of the Companies Act 2014;
- c) a person registered as a director or secretary of the Club with the Companies Registration Office (the “CRO”);
- d) a person for whom a Form B10 (to be filed with the CRO) has been completed in relation to the Club;
- e) a person who has been elected to become a director of the Club at a meeting of the board of directors of the Club;
- f) a person who has been elected to become a director of the Club at a meeting of the members of the Club;
- g) a person in accordance with whose directions or instructions the persons constituting the management of the Club are accustomed to act;
- h) any Authorised Signatory;
- i) any duly appointed signatory;
- j) any “chief executive’ officer” any other person undertaking any duties which would objectively be considered to be equivalent to those roles;
- k) a person exercising the powers that are usually associated with the powers of a director of a company;
- l) any person appointed by those with control over the Club to represent their interests in the management of the Club; and
- m) a person who has control over the affairs of the Club.

“**Registered Offender**” as any person who is required to notify personal information to An Garda Síochana in accordance with the Sex Offenders Act 2001.

A person is subject to a “**Potential Disqualifying Event**” where they are the subject of an ongoing investigation by an Irish government appointed regulatory authority or an Irish criminal authority (or any equivalent body or authority of competent jurisdiction anywhere in the world) for conduct which, if proven, would result in the person being disqualified.

**“Significant Control”** is a position of a person that (either alone or as one of a number of joint holders of any roles, shares or rights in question) meets one or more of the following conditions:

- a) directly or indirectly holding more than 10% of the nominal share capital of a Club or if the Club does not have a share capital, holding a right to share in more than 10% of the capital or (as the case may be) profits of the Club;
- b) directly or indirectly controlling more than 10% of the votes at general meetings of a Club or if the Club does not hold general meetings at which matters are decided by the exercise of voting rights, having a right under the constitution of the Club to override or determine management decisions of the Club or to determine the terms of its constitution;
- c) directly or indirectly having the ability to appoint or remove or prevent the removal of those members of the board of directors or the board of management or committee (as the case may be) of the Club who hold a majority of the voting rights at meetings of the board of directors or the board of management or committee (as the case may be) of the Club;
- d) otherwise holding the right or ability to exercise (or actually exercising) Significant Control over the Club;
- e) holding the right or ability to exercise (or actually does exercise) Significant Control over any trust, company or firm which has Significant Control (under one of (a) to (d) above) over the Club;
- f) has been appointed, nominated or elected to as a director (or equivalent position) on the Club board of directors or the board of management or committee.

**“Spent Conviction”** means a Conviction in respect of which the offender is treated as rehabilitated for the purposes of the Criminal Justice (Spent Convictions and Certain Disclosures) Act 2016 or, where this statute does not apply for any reason, a conviction which would be so treated had the provisions of the statute applied;

**“The Act”** means the Companies Act 2014;

**“Disqualifying Events”:**

A person shall be disqualified from acting as a Relevant Person and no Club shall be permitted to have any person acting as a Relevant Person of that Club if:

- a) he/she becomes prohibited by law from being a director (including without limitation as a result of being subject to a disqualification order as a director under the Act as amended or any equivalent provisions in any jurisdiction which has a substantially similar effect) or being subject to the terms of a disqualification undertaking given to the Director of Corporate Enforcement under the Act;
- b) he/she has been under investigation pursuant to the Act within the previous five years;
- c) he/she has been subject to two disqualifications, suspensions or like sanctions irrespective of whether any such disqualification, suspension or sanction is current or not;

- d) he/she failed to provide all relevant information (including, without limitation, information relating to any other individual who would qualify as a Relevant Person but has not been disclosed, including where he/she or they are acting as a proxy, agent or nominee for another person) and/or provided false, misleading or inaccurate information;
- e) being found to have breached (irrespective of any sentence actually imposed), or having admitted breaching (irrespective of whether disciplinary proceedings were brought or not) at any time any rules in force from time to time in relation to the prohibition on betting on football matches;
- f) he/she is under or is pending suspension imposed or confirmed by the FAI or any other sport's national governing body or international federation;
- g) he/she is subject to any investigation and/or form of suspension, disqualification or striking-off by a professional body including, without limitation, the Law Society of Ireland, the Bar of Ireland or the Institute of Chartered Accountants of Ireland or any professional body in any jurisdiction outside Ireland;
- h) he/she has been suspended or expelled by a sport's national governing body or international federation from involvement in a sport or the administration of a sports club or team or otherwise;
- i) he/she has been convicted by an Irish Court or a competent court of a foreign jurisdiction within the last 10 years of any offence liable to imprisonment of two years or over.
- j) he/she has a Conviction (which is not a Spent Conviction) imposed by an Irish Court or a competent court of a foreign jurisdiction of any offence involving any act which reasonably could be considered:
  - i. to constitute corruption
  - ii. to have involved violence including, by way of example and without limitation, offences under the Non-Fatal Offences Against the Person Act 1997
  - iii. to constitute fraud of any kind including by way of example and without limitation, tax fraud, tax evasion, identity theft, electoral fraud, bribery, online fraud, money laundering and benefit fraud
  - iv. any offence involving any act which could reasonably be considered to be dishonest (and, for the avoidance of doubt, irrespective of the actual sentence imposed);
  - v. to constitute perverting the course of justice;
  - vi. to constitute a serious breach of any requirement under the Act;
  - vii. to constitute a hate crime in accordance with Prohibition of Incitement to Hatred Act 1989
- k) he/she has two or more Convictions for any of the matters set out in paragraph j) and i) irrespective of whether such Convictions are Spent Convictions or not;

- l) In the reasonable opinion of the League Director, he/she has engaged in conduct outside of Ireland that would constitute an offence of the sort described in (j, if such conduct had taken place in Ireland, whether or not such conduct resulted in a conviction;
- m) he/she is subject to a Potential Disqualifying Event and not already a Relevant Person of a Club;
- n) being a Registered Offender as defined above
- o) he/she has become the subject of:
  - i. a Personal Insolvency Arrangement;
  - ii. a debt relief notice (in accordance with the Personal Insolvency Act 2012);
  - iii. an examinership (in accordance with the Act);
  - iv. a debt settlement arrangement (in accordance with the Personal Insolvency Act 2012); and/or
  - v. Bankruptcy Order (or any equivalent provisions in any jurisdiction which has a substantially similar effect).
- p) he/she has been subject to two or more arrangements, orders, schemes, plans or provisions in respect of any of the matters set out in o) irrespective of whether any arrangement, order, scheme, plan or provision is current or not.
- q) he/she has been a Relevant Person of a Club (or club), that has suffered two or more unconnected Insolvency Events<sup>2</sup> where a deduction of points was imposed.
- r) he/she has been a Relevant Person of two or more Clubs (or clubs) that have suffered an Insolvency Event where a deduction of points was imposed.
- s) either directly or indirectly, he/she is involved in or has any power to determine or influence the management or administration in any way of another Club
- t) either directly or indirectly they hold or acquire any Significant Control in a Club while they either directly or indirectly hold any interest in any class of shares of another Club;
- u) he/she is subject to ultimate control by a national state;
- v) he/she has significant influence in a betting company;
- w) he/she has owns a football agent company or is registered as a football agent (intermediary).

### **Acquisition of Significant Control**

If any person(s) is seeking to acquire Significant Control of a Club, he/she must do the following:

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<sup>2</sup> A person shall be deemed to have been a Relevant Person of a Club or club which has suffered an Insolvency Event if such an event occurred in the 30 days immediately following his/her resignation or departure as a Relevant Person of that Club or club.

- a) the Club shall, not later than 21 days prior to the date on which it is anticipated that such person(s) shall become a Relevant Person e-mail the League department (leaguedepartment@fai.ie) a duly completed Declaration in respect of that person signed by him and by an Authorised Signatory.
- b) Submit Future Financial Information to the League department.
- c) Submit such documentation and information as may be requested by the League department (including but not limited to evidence of the ultimate source and sufficiency of any funds which that person proposes to acquire control and/or invest in or otherwise make available to the Club).
- d) Upon receipt of the Declaration and/or any other documentation, the League department shall confirm to the Club whether he/she qualifies to become a Relevant Person under the provisions set out above.
- e) He/she shall not become a Relevant Person until the Club has received confirmation from the League department that he/she qualifies to become a Relevant Person of the Club in question.

### **Ongoing Obligations**

Each Club is obliged to ensure that the Relevant Person complies with the provisions as set out in this Test. If a Club becomes aware of circumstances which may disqualify a person from acting as a Relevant Person of a Club, the Club is obliged to inform the League department in writing without undue delay after itself being aware of this

### **Disqualification of a Relevant Person**

If the FAI become aware by virtue of a submission of a declaration or by any other means that a Relevant Person has fulfilled one or more of the Disqualifying Events, the League Department will:

- a) give written notice to the Relevant Person that he/she is disqualified, giving reasons therefore, and require him/her to resign and/or take any necessary steps to ensure they do not come within the definition of a Relevant Person within 28 days.
- b) give written notice to the relevant Club that the person is disqualified, and (in the case of a person who is a Relevant Person) in default of the Relevant Persons resignation, it shall procure that within 28 days of receipt of such notice the Relevant Person is removed from his/her office.
- c) If Relevant Person who receives a notice under the provisions set out above fails to resign or his/her Club fails to procure his/her removal from office as required, or if a Club proceeds with the appointment as a Relevant Person, the League of Ireland Director shall have power to refer this matter to the Committee and the Club and/or Relevant Person shall be sanctioned.

### **Disciplinary Provisions**

- a) The League Department shall refer any breach of this Test to the Committee.

- b) Any Club and/or Relevant Person which fails to comply with its obligations under the foregoing provisions of the Test and/or submits a Declaration which is false in any particular shall be in breach of these paragraphs and will be liable to be dealt with in accordance with the sanctions as set out in the Manual.

#### Appeal against Disqualification of a Relevant Person

- a) Any person or Club who receives notice under the above provision has a right to appeal in accordance with the following rules. However, for the avoidance of doubt, unless and until any such appeal is upheld, the disqualification will remain in full effect.
- b) An appeal shall be heard in accordance with procedures set out in the FAI club licensing appeal process as set out in the Manual
- c) The only grounds upon which a person or Club may appeal a disqualification notice are:
- i. none of the Disqualifying Events set out above apply;
  - ii. it can be proven that the Disqualifying Events has, or will within 21 days of the notice of appeal, cease to exist;
  - iii. the Disqualifying Events is a conviction which is the subject of an appeal which has not yet been determined and in all the circumstances it would be unreasonable for the individual to be disqualified as a Director pending the determination of that appeal.

## **APPENDIX VI: Declaration of a current/prospective Director and/or Owner of a Club in the League of Ireland**

**[CLUB HEADED PAPER]**

I (Full Name) \_\_\_\_\_ of \_\_\_\_\_ (Address) hereby declare that by signing and dating this Declaration, I acknowledge and agree to be bound by the FAI Regulations. I further acknowledge and agree that as a Director and/or Owner, I am/will become a "Participant" as defined in the FAI Handbook:

- a) I have not become prohibited by law from being a director (including without limitation as a result of being subject to a disqualification order as a director under the Act as amended or any equivalent provisions in any jurisdiction which has a substantially similar effect) or being subject to the terms of a disqualification undertaking given to the Director of Corporate Enforcement under the Act;
- b) I have not been under investigation pursuant to the Act within the previous five years;
- c) I have not been subject to two disqualifications, suspensions or like sanctions irrespective of whether any such disqualification, suspension or sanction is current or not;
- d) I have provided all relevant information (including, without limitation, information relating to any other individual who would qualify as a Relevant Person but has not been disclosed, including where he/she or they are acting as a proxy, agent or nominee for another person) and have not provided false, misleading or inaccurate information;
- e) I have not been found to have breached (irrespective of any sentence actually imposed) or have admitted breaching (irrespective of whether disciplinary proceedings were brought or not) at any time any rules in force from time to time in relation to the prohibition on betting on football matches;
- f) I am not under investigation or pending suspension imposed or confirmed by the FAI or any other sport's national governing body or international federation;
- g) I am not subject to any investigation and/or form of suspension, disqualification or striking-off by a professional body including, without limitation, the Law Society of Ireland, the Bar of Ireland or the Institute of Chartered Accountants of Ireland or any professional body in any jurisdiction outside Ireland;
- h) I have not been suspended or expelled by a sport's national governing body or international federation from involvement in a sport or the administration of a sports club or team or otherwise;
- i) I have not been convicted by an Irish Court or a competent court of a foreign jurisdiction within the last 10 years of any offence liable to imprisonment of two years or over;

- j) I do not have a Conviction (which is not a Spent Conviction) imposed by an Irish Court or a competent court of a foreign jurisdiction of any offence involving any act which reasonably could be considered:
- i. to constitute corruption
  - ii. to have involved violence including, by way of example and without limitation, offences under the Non-Fatal Offences Against the Person Act 1997
  - iii. to constitute fraud of any kind including by way of example and without limitation, tax fraud, tax evasion, identity theft, electoral fraud, bribery, online fraud, money laundering and benefit fraud
  - iv. any offence involving any act which could reasonably be considered to be dishonest (and, for the avoidance of doubt, irrespective of the actual sentence imposed);
  - v. to constitute perverting the course of justice;
  - vi. to constitute a serious breach of any requirement under the Act;
  - vii. to constitute a hate crime in accordance with Prohibition of Incitement to Hatred Act 1989
- k) I do not have two or more Convictions for any of the matters set out in paragraph j) and i) irrespective of whether such Convictions are Spent Convictions or not;
- l) I have not engaged in conduct outside of Ireland that would constitute an offence of the sort described in j), if such conduct had taken place in Ireland, whether or not such conduct resulted in a conviction;
- m) I am not subject to a Potential Disqualifying Event and not already a Relevant Person of a Club
- n) I am not a Registered Offender.
- o) I have not become the subject of:
- i. a Personal Insolvency Arrangement;
  - ii. a debt relief notice (in accordance with the Personal Insolvency Act 2012);
  - iii. an examinership (in accordance with the Act);
  - iv. a debt settlement arrangement (in accordance with the Personal Insolvency Act 2012); and/or
  - v. Bankruptcy Order (or any equivalent provisions in any jurisdiction which has a substantially similar effect).
- p) I have not become the subject to two or more arrangements, orders, schemes, plans or provisions in respect of any of the matters set out in o) irrespective of whether any arrangement, order, scheme, plan or provision is current or not.

- q) I have not been a Relevant Person of a Club (or club) that has suffered two or more unconnected Insolvency Events<sup>3</sup> where a deduction of points was imposed.
- r) I have not been a Relevant Person of two or more Clubs (or clubs) that has suffered an Insolvency Event where a deduction of points was imposed.
- s) Either directly or indirectly, I am not involved in or have any power to determine or influence the management or administration in any way of another Club;
- t) Either directly or indirectly, I do not hold or acquire any Significant Control in a Club while directly or indirectly holding any interest in any class of shares of another Club;
- u) I am not subject to ultimate control by a national state;
- v) I do not have significant influence in a betting company;
- w) I do not own a football agent company or is registered as a football agent (intermediary).

This Declaration is true in every particular.

I acknowledge further to the Data Protection Act 2018 and the General Data Protection Regulation (“GDPR”) that the FAI shall be collecting, sharing and otherwise processing Personal Data which may include Special Categories of Personal Data (both as defined in the GDPR) about me including such data in this form for the purpose of discharging its functions as a regulatory and governing body of football.

Signed by the Relevant Person or Proposed Relevant Person of the Club

\_\_\_\_\_  
 Full Name:  
 Date:

Signed by an Authorised Signatory of the Club \_\_\_\_\_  
 Full Name:  
 Date:

\_\_\_\_\_