

11 UEFA Mandatory Criteria

The following criteria are mandatory for any SPL club in terms of eligibility for the UEFA Club Competitions.

Any SPL club is required to meet **all** of the following criteria to be eligible to participate in the UEFA Club Competitions.

Reference numbers from Section 5 of this Manual

5	Ground Criteria			
UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
I.01	Approved Stadium	Refers to the stadium to be used by the club for its matches in any UEFA Cup Competition match.	<p>The stadium must be approved by the Scottish FA and fulfil all minimum requirements defined in the “UEFA Stadium Regulations” at least to Category 2 level and any exceptions as agreed between UEFA and the Scottish FA. Furthermore it must be based within the territory of the national association.</p> <p><i>NB – the Scottish FA reserves its position on this matter until such time as the exceptions process has been completed.</i></p>	Various documents as outlined in Section 5.
P.11	5.1.4 Stewarding	Refers to those designated by the club “to assist with the circulation of spectators, to prevent overcrowding, reduce the likelihood and incidence of disorder, and provide the means to investigate, report and take early action in an emergency” – 4.1 of the Guide.	<p>Clubs shall comply with Section 4 of the Green Guide and the requirements as defined from time to time by the local authority.</p> <p>Additionally the club shall have established a safety and security company for home matches through the engagement of stewards. For this purpose, the club shall -</p> <ul style="list-style-type: none"> a) employ the stewards; or b) conclude a written contract with the stadium owner providing the stewards; or c) conclude a written contract with an external security company providing stewards. 	<p>Safety Certificate or amendment of the original certificate issued by the local authority in the last 12 months.</p> <p>Staff training records or the written agreement referred to across.</p>

Reference numbers from Section 6 of this Manual

6	Sporting and Medical Criteria			
6.1	Senior Team Coaching			
UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
1.02	6.1.2 Training & Coaching Facilities	Refers to the training facilities available for the senior team programme.	Clubs shall have training facilities available throughout the year. The clubs shall either <ul style="list-style-type: none"> a) own the training facilities, or b) can 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, for which the club qualifies in sporting terms, for all teams which participate in a competition approved by the Scottish FA. 	To be provided at audit – Legal documents confirming training ground ownership, or Contract or service agreement that includes the full period of the season for each facility.

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
S.03	6.1.6 Medical Examinations and Records	Refers to the medical examinations conducted on the club's senior players and the records that are retained by the club.	<p><u>Scope</u></p> <p>Refers to the senior team players that have been listed on a club's official team line for any first team match during the domestic 2008/9 season up to 28 February 2009.</p> <p><u>Medical Records</u></p> <p>The Club Doctor (as defined in 7.2.9 below) shall retain individual medical records for each player. This file shall be subject to medical confidentiality and shall contain the results and reports of previously performed medical examinations.</p> <p><u>Medical Examinations</u></p> <p>Each player within scope shall be subject to medical examinations and tests to be carried out on an annual basis (with the exception of ECG and Echo tests). These are detailed in the Appendix IV and are split between the mandatory requirements and the recommended requirements. Club records shall include the mandatory requirements for the club to be eligible to participate in the UEFA Club Competitions.</p> <p>The following is highlighted –</p> <p>Lab Tests – Blood count tests (as defined in the Appendix) on all players within scope shall be conducted annually.</p> <p>ECG and Echo Tests – As a minimum there need be only one standard 12-lead ECG and one Echo test conducted on each player within scope before their 21st birthday. Players within scope who are over the age of 21 and who do not currently have either an ECG or Echo test in their club medical file are now required to do so.</p>	<p>The club will submit information to the Medical Centre at the SFA by 28 February 2009. This information will include the following –</p> <ul style="list-style-type: none"> - That the mandatory medical examinations as defined have been performed to all players as defined in the scope, and, - That each player's medical records are up-to-date. <p>This declaration shall be signed by an authorised club signatory (as defined in 7.1.2 below) as well as the Club Doctor (as defined in 7.2.9).</p> <p>The Medical Centre will submit the club with a template document for completion in good time prior to the deadline.</p>

6.2 Youth Team Coaching				
UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
S.01 S.02	6.2.1 Extent of Youth Team Programme	Refers to the youth team programme referred to under this criteria.	<p><u>Approved Programme</u></p> <p>Clubs shall comply with the Scottish FA's Terms of Reference for either the Youth Performance System or the Youth Initiative System.</p> <p><u>Number of Youth Teams</u></p> <p>Clubs shall run youth teams as follows –</p> <ul style="list-style-type: none"> a) at least <u>two</u> youth teams within the age range of 15 to 21 (at SFL (youth) or SFA Youth Performance or Initiative system); b) at least <u>one</u> youth team within the age range of 10 to 14 (in the SFA Youth Performance or Initiative System); c) at least <u>one</u> team below the age of 10 for the sourcing and development of players at ages of 10 years and below <p>The SFA shall retain the registrations for each of the players in a) and b) above. There are no player registrations in the case of c).</p>	<p>None.</p> <p>Verified directly by the SFA.</p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
I.02	6.2.3 Training & Coaching Facilities	Refers to the training facilities available for the youth team programme.	Clubs shall have training facilities available throughout the year. The clubs shall either <ul style="list-style-type: none"> a) own the training facilities, or b) can 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, for which the club qualifies in sporting terms, for all teams which participate in a competition approved by the Scottish FA. 	This is subject to a separate Youth Initiative Audit. Information from this audit will be shared with Licensing. At the YI Audit the club shall be required to provide the following - Legal documents confirming training ground ownership, or Contract or service agreement that includes the full period of the season for each facility.
S.03	6.2.8 Medical Examinations, Records and Procedures for Youth Players	Refers to the medical examinations conducted on the club's youth players, the records that are retained by the club and various general procedures that apply.	Each club shall ensure that the following is in place relating to the club's youth team players – <ul style="list-style-type: none"> - Contact details are held by the club for the responsible medical representative in place for each match and training event. - That the location of the first aid kit is documented and communicated to relevant personnel. - Details of the local hospital are communicated to relevant personnel. - That the responsibility to ensure that medical care is provided and available at away matches is assigned to a club representative. - That the responsibilities for each youth coach are identified and communicated in the event of a player accident or injury. - That youth players are tutored in first aid procedures in the event of accident or injury. - That the club has considered its position with regard to the medical examinations and records for youth players in order that these are in place. 	Verified separately by the Medical Centre at Hampden Park.

Reference numbers from Section 7 of this Manual

7.1	Legal
-----	-------

Declarations (UEFA Ref L.01/02)

The club, by means of the Articles of Association, agrees and accepts the following:

- a) That the club shall be subject to and shall comply with the Articles and to any regulations or decisions, statutes, directives and codes promulgated by the Board or by a Standing Committee or by FIFA or UEFA or by the Court of Arbitration for Sport;
- b) That the club confirms its participation at national and international level in only those competitions that are recognised and endorsed by UEFA. NB. This provision does not relate to friendly matches;
- c) That the club agrees to abide by and observe the provisions and conditions of the National Club Licensing conditions and processes as promulgated by the Board of the SFA from time to time.
- d) That all documents provided by the club as part of the National Club Licensing system are complete and correct and duly certified if appropriate.
- e) That the club shall procure for the Scottish FA and fully authorises it to examine all relevant documents and to seek all information relative to the issuance of a licence.
- f) That the club accepts that UEFA reserves the right to execute spot-checks at national level reviewing the assessment process and the decision-making.
- g) That the club will inform the Scottish FA of any significant change, event or condition of major economic importance and subsequent event according to UEFA criteria F05 (Written representation prior to the licensing decision) and F07 and P14 (Section 11 of this Manual).

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
L.02	7.1.1 Club Statutes	Refers to the Club's Statutes or Memorandum and Articles.	The club shall provide a copy of the current approved club statutes (memorandum and articles).	Copy of the Club Statutes. <i>NB - If these have been provided previously, the SFA auditor will provide these to the club to establish confirmation that they remain unchanged.</i> <i>If changes have taken place a revised copy shall be provided by the club.</i>
L.03	7.1.2 SFA Official Return	Refers to the Official Return to be submitted by clubs in accordance with Article 10 of the Association's Articles.	The club shall comply with the terms of Article 10 of the Association's Articles. This shall entail the provision by the club with such details of the name, headquarters, legal form and list of its authorised signatories.	Article 10 outlines the procedures the club shall follow in meeting this requirement. Furthermore, the club will be required to submit an Amendment to its Official Return at audit and before 31 March 2009. This will include any and all updates from the club submission provided in June 2008.
L.03	7.1.3 Annual Return to Companies House.	Refers to the annual submission by all limited companies on Form 363 to Companies House providing details of the limited companies Directors and Shareholders.	The club shall provide a copy to the SFA of its most recently submitted Form 363 to Companies House. This document shall be no older than one year at the time of presentation to the SFA.	Club to submit Form 363.

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
I.01	7.1.4 Security of Ground Tenure.	Refers to the Club Ground (as documented on the Official Return) and the security of tenure that the club has in place for this facility.	<p>The club shall have the sole use of the ground or “shared” use (approved by the Scottish FA) and shall be in a position to establish security of tenure for the ground and to play matches as and whenever required.</p> <p>To establish security of tenure the club shall own or have a lease in place for the ground. The lease shall run for at least the period of the current season as well as the following season and must guarantee the use of the stadium for the UEFA home matches for the coming season, for which the club qualifies in sporting terms.</p>	<p>Club to submit one of the following –</p> <ul style="list-style-type: none"> - Letter from the club solicitor or Bank confirming ownership, or - Copy of the title deeds, or - Copy of the Lease Agreement. <p><i>NB – Clubs need only submit this information once every 3 years unless there has been changes to the form of tenure in the intervening period.</i></p>

7.2 Administration				
UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
P.01	7.2.1 Club Administration.	Refers to the infrastructure to run the club's operations	<p>Club shall have office space available to deal with all enquiries with phone/fax and email as well as secretarial staff as determined by the club.</p> <p>The club shall have appointed the appropriate number of skilled secretarial staff according to its needs in order to run its daily business. It must also ensure that its office is open to communicate with all relevant external agencies and the public</p>	<p>None.</p> <p>Assessed by auditor at audit.</p>
P.02	7.2.2 CEO/General Manager/Club Secretary	Refers to the person appointed by a club's executive body who is responsible for the operative matters of the football club.	Club shall have an individual in place fulfilling this function.	Job Description or Contract for the appointed person either provided or available for inspection at audit
P.03	7.2.3 Finance Manager.	Refers to the person appointed by a club's executive body who is responsible for the finance matters of the football club.	<p>Club shall have an individual in place fulfilling this function.</p> <p>Alternatively the club may use the services of an external agency provided there is a written contract or service level agreement in place for these services.</p> <p>In either case the Finance Manager/provider of financial services shall comply with one of the following -</p> <p>Be a member of a professional CCAB body, or</p> <p>Be qualified by experience by having performed at least 3 years of relevant financial management duties and be in a position to confirm this at audit.</p>	<p>Job Description or Contract for the appointed person, or a service level agreement either provided or available for inspection at audit.</p> <p>Financial Manager will state the name of the Institute of which they are a member as well as their membership number whilst submitting the financial documentation to the SFA. Those qualified by experience shall submit a CV.</p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
P.04	7.2.4 Safety Officer.	Refers to the person appointed by a club's executive body who is responsible for the safety, security and stewarding matters at the registered ground in accordance with sections 3.11, 3.12 and 3.13 of the Green Guide.	Club shall have an individual in place fulfilling this function. The club shall determine competency in terms of Section 3.12 of the Green Guide. However the job holder shall be working towards a certificate in a specific course approved by the Scottish FA or a national recognised organisation and have a minimum of at least one years experience in such matters.	Job Description or Contract for the appointed person either provided or available for inspection at audit. SFA will verify the qualification directly.

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
P.05	7.2.5 Media Officer	Refers to the person appointed by a club's executive body who is responsible for the media communications and liaison at the club.	<p>Club shall have an individual in place fulfilling this function.</p> <p>Alternatively the club may use the services of an external agency provided there is a written contract or service level agreement in place for these services.</p> <p>The Media Officer shall as a minimum comply with one of the following -</p> <ul style="list-style-type: none"> a) have a diploma in media studies; b) have concluded a media officer education course recognised by the Scottish FA or by a national recognised organisation, or; c) have at least a year's experience in such matters and be in a position to confirm this at audit. 	<p>Job Description or Contract for the appointed person, or a service level agreement either provided or available for inspection at audit.</p> <p>Club shall have available at audit a copy of the necessary qualifications or a CV for the Media Officer.</p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
P.08	7.2.7 Team Manager /Head Coach	Refers to the person appointed by a club's executive body who is responsible for (and generally recognised as being responsible for) the football matters for the club's first team squad.	<p>Club shall have an individual in place fulfilling this function. The job holder shall be qualified for the role. The minimum mandatory requirement is as follows -</p> <ul style="list-style-type: none"> a) hold a valid "UEFA Pro-licence" or any valid foreign coaching diploma, which is equivalent to this one and acknowledged by UEFA as such, or b) have started the UEFA Pro-licence qualification by 8 April 2009. The simple inscription to such an education course is not deemed to be in compliance with the criterion, or c) hold a "Recognition of Competence" issued by the national association if the head coach has a minimum of five years' practical experience as head coach in any top or 2nd division club of a UEFA member association. Where professional football is played below the two top divisions also the further division may be taken into account (in the case of the Scottish FA, the Head Coach needs to have 5 years experience in senior professional football which comprises the SPL, and SFL - Divisions One, Two and Three, or has experience, which is verified, from another association in that association's top or second division for the same time period) <p>NB - The "Recognition of Competence" will not be awarded following the completion of SFA season 2008/9. Those awarded prior to and during this period will remain valid.</p> <p>The Head coach must be duly registered by means of the Club Official Return with the Scottish FA.</p>	<p>Job Description or Contract for the appointed person either provided or available for inspection at audit.</p> <p>Full name and date of birth if the coach has been awarded the qualification in Scotland. Alternatively a copy of their certificate of qualification, if obtained outwith Scotland.</p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
P.06	7.2.9 Club Doctor or Medical Officer.	Refers to the qualified medical doctor that is responsible for the medical support at the club.	<p>Clubs shall have in place at least one doctor who is responsible for the medical support and advice for the first squad as well as for doping prevention policy. He must ensure medical support during matches and be present or define and implement appropriate emergency procedures at training.</p> <p>The doctor must be recognised and certified by the appropriate national health authorities and be duly registered with the Scottish FA.</p>	Verified separately by the Medical Centre at Hampden Park.
P.07	7.2.9.1 Club Physiotherapist.	Refers to the qualified Physiotherapist who is responsible for the physiotherapy care of the players at the club.	<p>Clubs shall have in place at least one physiotherapist who is responsible for the physiotherapy care for players during training and matches.</p> <p>The physiotherapist must be recognised and certified by the appropriate national health authorities i.e. the physiotherapist shall be chartered.</p> <p>Physiotherapists from outwith the UK may be considered if they hold an equivalent qualification.</p>	Verified separately by the Medical Centre at Hampden Park.

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
P.09	7.2.9.2 Head of Youth Development.	Refers to the person appointed by a club's executive body who is responsible for the football matters for the club's youth teams.	<p>Clubs shall have in place a Head of Youth Development who is responsible for running the daily business and the technical aspects of the youth sector.</p> <p>The Head of the Youth Development shall:</p> <ul style="list-style-type: none"> a) Hold a Youth Director's Award issued by the Scottish FA or any valid foreign coaching diploma, which is equivalent to this one and acknowledged by UEFA as such, or b) Hold a Youth Licence Award issued by the Scottish FA or any valid foreign coaching diploma, which is equivalent to this one and acknowledged by UEFA as such, or c) Hold a Level Four Youth Award issued by the Scottish FA, provided that the individual has started the course in a) or b) above by 8 April 2009. The simple inscription to such an education course is not deemed to be in compliance with the criterion, or d) Hold a valid UEFA "Pro" or "A" Licence, or e) Already have started the required education course by 8 April 2009 allowing him to achieve the required diploma as defined under a) b) or d) above. The simple inscription to such an education course is not deemed to be in compliance with the criterion, or 	<p>Job Description or Contract for the appointed person either provided or available for inspection at audit.</p> <p>Full name and date of birth if the coach has been awarded the qualification in Scotland. Alternatively a copy of their certificate of qualification, if obtained outwith Scotland.</p> <p><i>NB – information provided by clubs at the Youth Initiative Audit will be shared with licensing. Clubs will be advised in advance of the licensing audit if this applies.</i></p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
P.09	7.2.9.2 Head of Youth Development (contd.)	See above	<p>f) Hold a “Recognition of Competence” issued by the national association if the head of youth development programme has a minimum of two years’ practical experience as head of youth development program in any top or 2nd division club of a UEFA member association. Where professional football is played below the two top divisions also the further division may be taken into account (in the case of the Scottish FA, the Head of Youth Development needs to have two years experience at youth level in senior professional football which comprises the SPL, and SFL -Divisions One, Two and Three or has experience, which is verified, from another association in that association’s top or second division for the same time period)</p> <p>NB - The “Recognition of Competence” will not be awarded following the completion of SFA season 2008/9. Those awarded prior to and during this period will remain valid.</p> <p>The Head of Youth Development must be duly registered with the Scottish FA.</p>	See above

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
P.10	7.2.9.3 Youth Coaches	Refers to those coaches at a club that work with any one of the club's youth teams.	<p>Clubs shall have in place for each mandatory youth team at least one coach who is responsible for this youth team in all football matters.</p> <p>The two teams required (6.2.1 above/UEFA Ref. no S.02) within the age range of 15 to 21 –</p> <ul style="list-style-type: none"> a) Hold a Youth Licence Award issued by the Scottish FA or any valid foreign coaching diploma, which is equivalent to this one and acknowledged by UEFA as such, or b) Hold a Level Four Youth Award issued by the Scottish FA or any valid foreign coaching diploma, which is equivalent to this one and acknowledged by UEFA as such, or c) Hold a valid UEFA "A" or "B" Licence, or d) Already have started the required education course by 8 April 2009 allowing him to achieve the required diploma as defined under a), b) or c) above. The simple inscription to such an education course is not deemed to be in compliance with the criterion. <p>The youth team (6.2.1 above/UEFA Ref. no S.02) within the age range of 10 to 14 –</p> <p>As a) b) c) or d)</p> <p>The team below the age of 10 (6.2.1 above/UEFA Ref. no S.02)</p> <p>As a) b) c) d) or a Children's Licence.</p> <p>All youth coaches shall be duly registered with the Scottish FA.</p>	<p>Job Description or Contract for each appointed person either provided or available for inspection at audit.</p> <p>Full name and date of birth for each coach if the qualification has been awarded in Scotland. Alternatively a copy of their certificate of qualification, if obtained outwith Scotland.</p> <p><i>NB – information provided by clubs at the Youth Initiative Audit will be shared with licensing. Clubs will be advised in advance of the licensing audit if this applies.</i></p>

Reference numbers from Section 8 of this Manual

8	Finance Criteria			
UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
F.01	8.1.1 Audited Accounts	Refers to the audited annual financial statements prepared according to the Companies Act 1985 and relevant accounting standards (UK Generally Accepted Accounting Practice).	Each club shall be required to provide a copy of its audited annual financial statements as defined. Audited financial statements shall include the auditor's report. These statements will include the immediately preceding season i.e. for season 2008/9 the audited financial statements covering the financial year-end for season 2007/8 shall be provided.	Copy of the Audited Accounts as defined. These shall be forwarded directly to the SFA by the following deadline – For SPL clubs – by 31 March 2009.

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
F.01	8.1.2 Audited Accounts and Minimum Disclosures	<p>Refers to additional disclosure information within the club accounts as defined by UEFA over and above the minimum UK requirements according to the Companies Act 1985 and relevant accounting standards (UK Generally Accepted Accounting Practice).</p> <p>Financial Appendix A – D (in Section 8 of the Manual) outlines the information required by UEFA.</p>	<p>Alternative 1: If the audited annual financial statements meet the minimum disclosure requirements and accounting principles outlined in Financial Appendices A -D, then no further supplementary information has to be provided.</p> <p>Alternative 2: If the audited annual financial statements do not meet the minimum disclosure requirements and accounting principles outlined in Financial Appendices A -D, then supplementary information must be prepared by the club and assessed by the auditor.</p>	<p>Either a copy of the Audited Accounts including the supplementary information, or</p> <p>Supplementary information prepared and assessed by the auditor. Template letter F.01 may be used for this purpose.</p> <p>Either of the above shall be forwarded directly to the SFA by 31 March 2009.</p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
F.02	8.1.3 Interim Financial Statements that have been Reviewed	<p>Refers to the statements provided by clubs where the statutory closing date of the club is more than six months before the deadline for submission of the list of licensed clubs by the SFA to UEFA on 31 May 2009.</p> <p>Financial Appendix A – D (in Section 8 of the Manual) outlines the information to be reviewed as required by UEFA.</p>	<p>Where applicable, additional financial statements covering the interim period must be prepared and submitted. These must cover the interim period up to 1 December 2008 as a minimum and must be reviewed (as defined by UEFA) by an independent auditor.</p> <p>The auditor's review shall be conducted in terms of International Standard on Review Engagements (ISRE) 2410, "Review of Interim Financial Information by the Independent Auditor of the Entity". For information, the UK equivalent is contained within Bulletin 1999/4, "Review of Interim Financial Information", issued by the Auditing Practices Board. A specimen auditor's report is shown in Template Letter F.02.</p>	<p>Dependent upon the closing period for the club, either a copy of the Audited Accounts including the supplementary information, or</p> <p>A copy of the Interim financial statements that meet the minimum disclosure requirements and accounting principles defined by UEFA together with an auditor's certificate as per Template letter F.02. Either of the above shall be forwarded directly to the SFA by 31 March 2009.</p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
F.03	8.1.4 No Payables Overdue to Clubs from Transfer Activities	Refers to payables overdue towards football clubs arising from transfer activities as at 31 December 2008.	<p>Clubs shall have no overdue payables towards football clubs arising from transfer activities as at 31 December 2008. If these are present on that date, the club shall settle these by 31 March 2009 or defer these by mutual agreement with the creditor.</p> <p>It may be acceptable for the payments to be outstanding passed this 31 March date outwith the terms mentioned above but only where the outstanding amount is subject to a not obviously unfounded dispute submitted to a competent authority, or where the club could not establish any link or contact between the player and any concerned club or national association.</p> <p>To meet this requirement the club shall prepare a Transfer Payables Table which shall be reviewed by an auditor. The requirements for the content of the Table and the auditor review are detailed in Schedule F.03 and Template Letter F.03.</p>	<p>A copy of the Transfer Payables Table as detailed in Schedule F.03 together with an auditor's certificate as detailed in Template Letter F.03.</p> <p>The above shall be forwarded directly to the SFA by 31 March 2009.</p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
F.04	8.1.5 No Payables Overdue Towards Employees and Social/ Tax Authorities	Refers to payables overdue towards all player employees and those staff as detailed in the UEFA Mandatory Criteria (see Section 11) as at 31 December 2008.	<p>Clubs shall demonstrate that, in respect of contractual and legal obligations with its employees, it has no payables overdue towards employees and social/tax authorities as at 31 December 2008.</p> <p>If these are present on that date, the club shall settle these by 31 March 2009 or defer these by mutual agreement with the creditor.</p> <p>It may be acceptable for the payments to be outstanding passed this 31 March date outwith the terms mentioned above but only where the outstanding amount is subject to a not obviously unfounded dispute submitted to a competent authority.</p> <p>To meet this requirement the club shall prepare a List of Employees (as per definition) showing any overdue sums. This shall be reviewed by an auditor. The requirements for the List and the auditor review are detailed in Schedule F.04 and Template Letter F.04.</p>	<p>A copy of the List of Employees as detailed in Schedule F.04 together with an auditor's certificate as detailed in Template Letter F.04.</p> <p>The above shall be forwarded directly to the SFA by 31 March 2009.</p>

UEFA Ref	Criteria	Definition	Minimum UEFA Requirement	Club Documents
F.05	8.1.6 Written Representations Prior to the Licensing Decision	<p>Refers to the club's written representation to the SFA within a 7-day period prior to the licensing decision of the General Purposes Committee (GPC).</p> <p>The written representation provides information to the GPC on any events or conditions of major economic importance that have occurred and that may have an adverse impact on the club's financial position since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements (if applicable).</p> <p>Examples of events of "major economic importance" are detailed in Section 8 of the Manual.</p>	<p>Clubs shall submit a written representation within a seven-day window prior to the meeting of the GPC where a licensing decision is taken.</p> <p>The written representation shall state whether or not any events or conditions of major economic importance have occurred, that may have an adverse impact on the club's financial position since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements (if applicable).</p> <p>To meet this requirement the club shall prepare a Management Representations Letter as detailed in Template Letter F.05 based upon the definition of events of "major economic importance."</p>	<p>A Management Representations Letter as detailed in Template Letter F.05.</p> <p>The above shall be forwarded directly to the SFA by 31 March 2009.</p>

UEFA Ref	Criteria	Definition	SPL Requirement	Club Documents
F.06	8.1.7 Future Financial Information	Refers to future financial forecasts from either the balance sheet date of the statutory accounts or the balance sheet date of the Interim accounts, if this is a later date.	<p>If the club exhibits the conditions described in the Indicators (as detailed in the Financial Section 8 of the Manual) the club shall be required to provide future financial information that has been the subject of an assessment procedure by an auditor as defined in the Financial Section, consisting of:</p> <ul style="list-style-type: none"> a) A budgeted profit and loss account; b) A budgeted cash flow; and c) Explanatory notes including assumptions and risks and comparison of budget to actual figures. <p>The future financial information shall be based on assumptions that are not unreasonable and meet the minimum disclosure requirements as detailed in Section 8.</p>	<p><u>Where the Indicators apply -</u></p> <ul style="list-style-type: none"> • Budget from Interims to 31 May 2010, including assumptions (as per Schedule F.06). • Club to provide Club Management Letter – Template letter F.06. • Club to provide auditor’s certificate -Template Letter F.06 (A). <p>The above shall be forwarded directly to the SFA by 31 March 2009.</p>