

# **CLUB LICENSING MANUAL**

## **2021 EDITION**

**NATIONAL & UEFA**



**NOTHING  
MATTERS  
MORE**

# CLUB LICENSING MANUAL

## 2021 EDITION

### NATIONAL & UEFA

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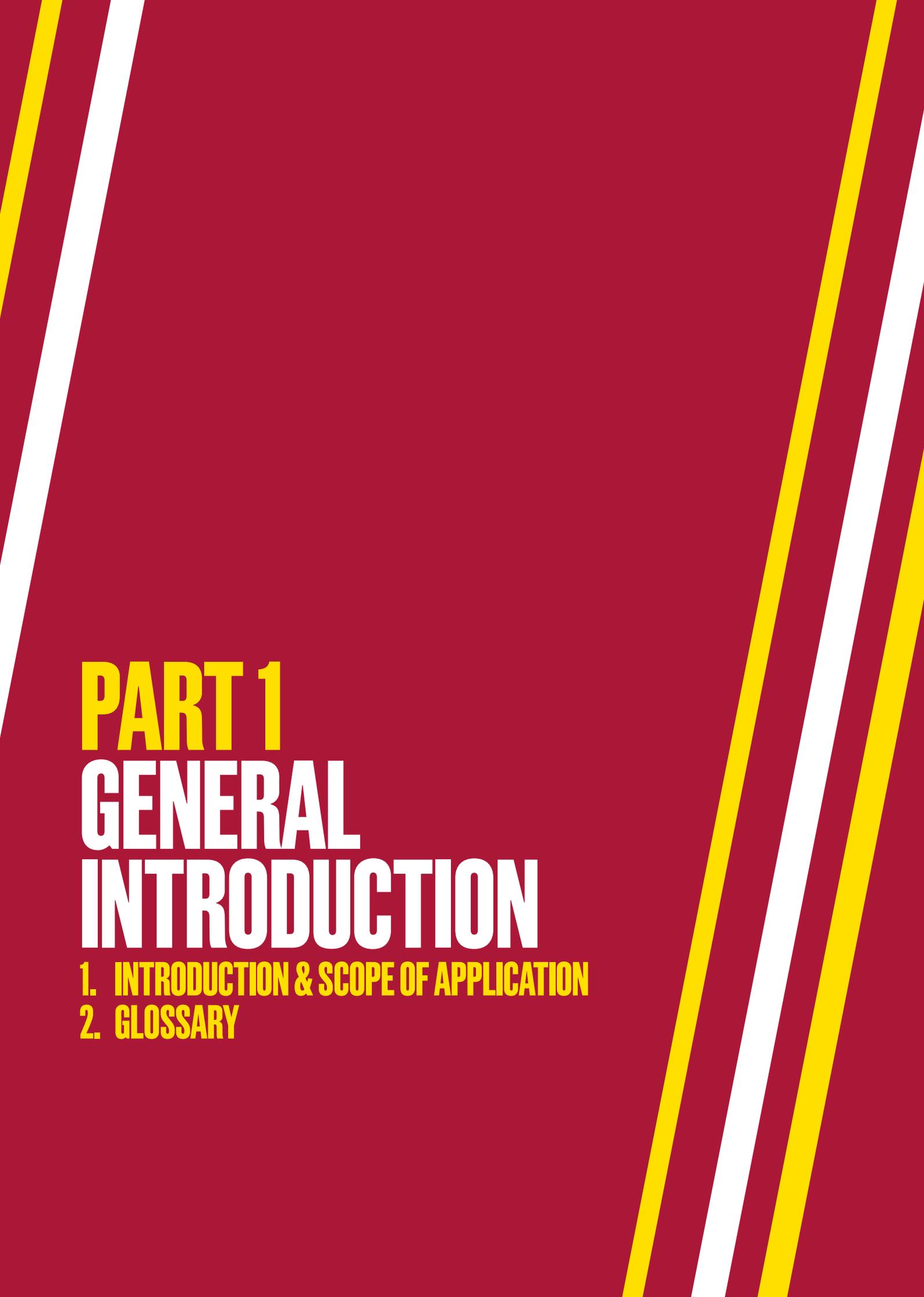
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# **PART 1**

# **GENERAL**

# **INTRODUCTION**

- 1. INTRODUCTION & SCOPE OF APPLICATION**
- 2. GLOSSARY**

## **SECTION 1**

### **INTRODUCTION & SCOPE**

#### **1.1 Club Licensing**

The Club Licensing system encompasses a National and European regulatory system.

Licensing sets out standards and procedures by which clubs will be assessed as a basis for continuous improvement of many aspects of football. It is a modern form of regulation.

National Club Licensing (Part 2) applies to Scottish FA Member clubs and UEFA Club Licensing (Parts 3 and 4) applies to Scottish Professional Football League (Premiership) clubs. There is also an extraordinary procedure that applies to any member club outside the SPFL (Premiership) where that club has sportingly qualified for a UEFA club competition and makes an application to participate in that competition. For more details about this extraordinary procedure, refer to Article 15 and Annex IV of the UEFA Club Licensing and Financial Fair Play Regulations 2018.

#### **1.2 Scope**

Scottish Professional Football League (Premiership) Clubs – both the National and UEFA Club Licensing systems are applicable.

Scottish Professional Football League (Championship, League 1 and League 2) Clubs – the National Club Licensing system is applicable.\*

Scottish Highland Football League Clubs – the National Club Licensing system is applicable.\*

Scottish Lowland Football League Clubs – the National Club Licensing system is applicable.\*

All other Member Clubs – the National Club Licensing system is applicable.\*

***+ The Extraordinary Application process is relevant for any club which sportingly qualifies for one of the UEFA Club Competitions (cf. Article 15 and Annex IV of the UEFA Club Licensing and Financial Fair Play Regulations 2018).***

## GLOSSARY

Note – Definitions are also contained in the Scottish FA’s “Articles of Association”, “Judicial Panel Protocol” and “Board Protocol” and cross-references are noted where appropriate. The following definitions apply to both National and UEFA Club Licensing.

Agent	A natural person who, for a fee, introduces players to clubs with a view to negotiating or renegotiating an employment contract or introduces two clubs to one another with a view to concluding a transfer agreement.
Agreed-upon procedures	In an engagement to perform agreed-upon procedures, an auditor is engaged to carry out those procedures of an audit nature to which the auditor and the entity and any appropriate third parties have agreed and to report on factual findings. The recipients of the report must form their own conclusions from the report by the auditor. The report is restricted to those parties that have agreed to the procedures to be performed since others, unaware of the reasons for the procedures, may misinterpret the results.
Appellate Tribunal	The Appellate Tribunal deals with appeals by football bodies against a decision of a Scottish FA Standing Committee. In terms of club licensing, the Appellate Tribunal will be responsible for an appeal lodged against a decision of the Licensing Committee. It is a specialised group and may not hear other Judicial Panel cases. The Appellate Tribunal members, in the case of club licencing, are not permitted to hear other Judicial Panel matters related, in any way, to clubs in membership of the Scottish Professional Football League.
Board	The Board is comprised of the Directors of the Scottish FA with powers as defined in the Articles of Association. The Board is responsible for determining the criteria.
Clubs	The clubs referred to in this Manual are those in membership of the SPFL, the SHFL, the SLFL and other member clubs of the Scottish FA.
CCAB/CIMA/CGMA	Consultative Committee of Accountancy Bodies/Chartered Institute of Management Accountants/ Chartered Global Management Accountant.
Costs of acquiring a player’s Registration	Payments to third parties for the acquisition of a player’s registration, excluding any internal development or other costs. They include: <ul style="list-style-type: none"> <li>• transfer fee and realised conditional transfer amounts (including training compensation and solidarity contributions), paid and/or payable to transfer-in the player’s registration;</li> <li>• transfer fee levy (if applicable); and</li> <li>• other direct costs of obtaining the player’s registration (including training compensation and solidarity contributions).</li> </ul>
Criteria	Represents the required standards to be fulfilled by the licence applicant (club) for it to be granted a licence. These requirements are divided into four categories namely Ground Criteria, First Team Football Criteria, Youth Team Football Criteria, Legal, Admin, Finance and Codes of Practice Criteria.
Current financial information	Information in respect of the financial performance and position of the club in the reporting period ending in the year that the UEFA club competitions commence.
Deadline for submission of the application to the licensor	The date by which the Scottish FA requires licence applicants to have submitted all relevant information for their applications for a Licence.

Disclosure Scotland	An Executive Agency of the Scottish Government responsible for issuing certificates disclosing criminal history information to organisations under Schedule 2 of the Protection of Vulnerable Groups (Scotland) Act 2007, and any successor or replacement bodies therefor.
Event or condition of major economic importance	An event or condition that is considered material to the financial statements of the reporting entity and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity if it occurred during the preceding reporting period or interim period.
Football Ground or Ground	<p>This refers to the area surrounded by a Boundary Wall as set out at 5.2 of the criteria in the Club Licensing Manual. The following facilities as defined in the Club Licensing Manual shall be included within the area surrounded by the Boundary Wall —</p> <p>5.4 The Field  5.5 Area Surrounding the Field  5.7 Floodlights  5.8 Dressing Rooms  5.9 Technical Areas  5.10 Player Medical and First Aid Facilities  5.11 Doping Control Area  5.13 Spectator Areas  5.14 First Aid Facilities  5.15 Provision for Disabled Spectators</p> <p>The Media Facilities at 5.16/5.17 and 5.18 of the criteria (with the exception of the OB Van Area).</p> <p>For the avoidance of doubt the spectator toilet facilities and refreshment areas are considered to be part of the requirements at 5.13 of the criteria under the terms of the Documented Capacity. Consequently such facilities shall be within the area surrounded by the Boundary Wall.</p> <p>NB – the Boundary Wall may be formed by those facilities enclosed within the ground as detailed above.</p>
Future financial information	Information in respect of the financial performance and position of the club in the reporting periods ending in the years following commencement of the UEFA club competitions.
Green Guide	The “Guide to Safety at Sports Grounds” is an advisory safety document published by Her Majesty’s Stationery Office. The Guide has the force of law by the inclusion in safety certificates issued under the Safety of Sports Ground Act 1975 or the Fire Safety and Safety of Places of Sport Act 1987. References are to the sixth edition of the Guide.
Group	A parent and all its subsidiaries. A parent is an entity that has one or more subsidiaries. A subsidiary is an entity, including an unincorporated entity such as a partnership that is controlled by another entity (known as the parent).
Historic financial information	Information in respect of the financial performance and position of the club in the reporting periods ending in the years prior to commencement of the UEFA club competitions.
Interim period	A financial reporting period that is shorter than a full financial year. It does not necessarily have to be a six-month period.

International Financial Reporting Standards (IFRS)	Standards and Interpretations adopted by the International Accounting Standards Board (IASB). They comprise: <ul style="list-style-type: none"> <li>• International Financial Reporting Standards;</li> <li>• International Accounting Standards; and</li> <li>• Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).</li> </ul>
International Standards on: <ul style="list-style-type: none"> <li>• Auditing (ISA)</li> <li>• Review Engagements (ISRE)</li> <li>• Related Services (ISRS)</li> </ul>	The International Auditing and Assurance Standards Board (IAASB) issues International Standards on: <ul style="list-style-type: none"> <li>• Auditing (ISA) which are to be applied in audits of historical financial information.</li> <li>• Review Engagements (ISRE) which are to be applied in reviews of historical financial information.</li> <li>• Related Services (ISRS) which are to be applied to compilation engagements and engagements to apply agreed-upon procedures to information.</li> </ul> <p><b>Additional information about the IAASB, ISA, ISRE and ISRS is available from <a href="http://www.ifac.org">www.ifac.org</a></b></p>
Insolvency Event	Means circumstances where a member suspends, or threatens to suspend payment of its debts, or is unable to pay its debts as they fall due or admits inability to pay its debts, or is deemed unable to pay its debts within the meaning of section 123 of the Insolvency Act 1986; the convening of a meeting for the purpose of considering a resolution for the winding up of a member; the appointment of any provisional liquidator to a member; the liquidation of a member (other than for the purposes of a bona fide solvent reconstruction).
Judicial Panel	Body of independent volunteers who are appointed from time to time to sit on Tribunals to Determine matters arising from alleged breaches of the Scottish FA Disciplinary Rules and certain appeal processes. Their powers and remit are defined in the Judicial Panel Protocol.
Key management personnel	Persons having authority over and responsibility for planning, directing and controlling the activities of a club, directly or indirectly, including but not limited to any director (executive or otherwise) of the club.
List of licensing decisions	List submitted by the Scottish FA to UEFA containing, among other things, information about the licence applicants that have undergone the licensing process and been granted a licence by the national decision making bodies in the format established and communicated by UEFA.
Licence applicant	Legal entity fully and solely responsible for the football team participating in national and international club competitions which applies for a UEFA Licence.
Licensee	Licence applicant that has been granted a licence by the Scottish FA.
Licensing Committee	A Committee of the Scottish FA with powers as defined in the Association's Articles. The Licensing Committee is the first instance body responsible for determining club licensing awards.
Licence season	UEFA season for which a licence applicant has applied for/been granted a licence. It starts the day following the deadline for submission of the list of licensing decisions by the Scottish FA to UEFA and lasts until the same deadline the following year.
Licensor	Body (Scottish FA in Scotland) that operates the club licensing system and issues licences.

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.
National Licence Award	Certificate granted by the Licensing Committee of the Scottish FA at Platinum, Gold, Silver, Bronze or Entry level confirming compliance by a club in terms of fulfilment of all criteria for that particular level (including instances where derogation is granted).
Reporting entity/entities	A registered member or group which must provide the Scottish FA with information for club licensing purposes.
Reporting period	A financial reporting period ending on a statutory closing date, whether this is a year or not.
Scottish Professional Football League (SPFL)	Body consisting of clubs playing in Scotland's top four divisions, namely the SPFL (ref. SFA Articles).
Scottish Highland Football League (SHFL)	Body consisting of clubs playing in the Scottish Highland Football League (ref. SFA Articles).
Scottish Lowland Football League (SLFL)	Body consisting of clubs playing in the Scottish Lowland Football League (ref. SFA Articles).
Significant change	An event that is considered material to the documentation previously submitted to the Scottish FA and that would require a different presentation if it occurred prior to submission of the documentation.
Stadium or Ground	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).
Statutory closing date	The annual accounting reference date of a reporting entity.
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.
Training facilities	The venue(s) at which a club's registered players undertake football training and/or youth development activities on a regular basis.
UEFA	Union of European Football Associations.
UEFA Licence Award	An award (not a certificate) granted by the Scottish FA confirming fulfilment of all mandatory criteria by the licence applicant as part of the admission procedure for entering UEFA club competitions.

# **PART 2**

# **NATIONAL CLUB LICENSING**

- 1. GENERAL PROVISIONS AND OBJECTIVES**
- 2. THE SCOTTISH FA – ROLE AND RESPONSIBILITIES**
- 3. THE CLUBS AND THE LICENCE AWARD**
- 4. THE NATIONAL CLUB LICENSING PROCESS**
- 5. GROUND CRITERIA**
- 6. FIRST TEAM FOOTBALL CRITERIA**
- 7. YOUTH TEAM FOOTBALL CRITERIA**
- 8. LEGAL, ADMINISTRATION, FINANCE  
AND CODES OF PRACTICE CRITERIA**

## **SECTION 1**

### **GENERAL PROVISIONS & OBJECTIVES**

#### **1.1 National Club Licensing**

The system has been approved by the Scottish Football Association's Board (Board). The Board has agreed the criteria following upon a consultation exercise with a variety of bodies.

Licensing requires that those clubs in Membership of the Scottish Football Association meet specific standards. The standards are presented in the form of criteria under four headings –

- Ground Criteria
- First Team Football Criteria
- Youth Team Football Criteria
- Legal, Administration, Finance and Codes of Practice Criteria

A great deal of care and attention has been given to the drafting of criteria. The focus has been on establishing a set of quality standards for Scottish Football.

Scottish FA activities with regard to licensing are subject to third party scrutiny by UEFA in order to guarantee the transparency and integrity of the system.

#### **1.2 Benefits of National Club Licensing**

The governing body sets standards for licensing. By meeting these standards, football as a whole is acknowledging its responsibility to the community at large. Licensing is a transparent process that enables clubs in particular to demonstrate to all their stakeholders that they meet quality standards. Licensing will help to establish benchmarking information. Clubs will be able to use this information to establish their position and to plan future quality improvement. Scottish FA resource will be focused on assisting clubs to meet their standards. Football will benefit from the adoption of quality management practices by the Scottish FA. Licensing aims to ensure that clubs meet and maintain certain standards and that these standards are continuously improved upon over a period of time. The overall objective of licensing is to raise standards within Scottish football, including but not limited to, safety, infrastructure, youth and coaching, medical, corporate governance and general ethical standards.

#### **1.3 Criteria**

The criteria are graded at Gold, Silver, Bronze and Entry level. Exceptionally an overall award may be granted at Platinum level. In the interests of quality, the criteria should be regarded as minimum standards, illustrative and not exhaustive. Clubs are encouraged to report on their own higher quality standards.

#### **1.4 Development**

Licensing is a progressive system designed to deliver continuous improvement. Improvements will be introduced as the system develops. Various Scottish FA bodies have the authority to review criteria and these will be referred to the Board for approval following upon a consultation process. The development process will incorporate reasonable timescales.

#### **1.5 Application**

This version of the Manual will apply during the course of 2021.

## SECTION 2

### SCOTTISH FA – ROLES AND RESPONSIBILITIES

The Scottish FA governs the Licensing System and controls the Licensing Processes.

#### 2.1 Decision-making Bodies

There are two Decision-Making Bodies, namely:

- Licensing Committee;
- Appellate Tribunal (Licensing)

These Decision-Making Bodies are independent from each other. Both Decision-Making Bodies receive administrative support from the Scottish FA.

It should also be noted that the Judicial Panel has a role where any club fails to comply with the Club Licensing Procedures. This is explained in greater detail in Section 3 (Part 2) of this Manual at 3.7.

#### 2.2 Licensing Committee

The Licensing Committee is one of the Scottish FA's Committees and its powers are detailed in the Scottish FA's Board Protocol. The powers, duties and operations of the Licensing Committee in terms of club licensing are as follows:

- The Licensing Committee is the first instance body that decides whether a Licence should be issued to a club or not and at which level this licence shall be awarded. This decision will be based on the documents provided by the Licensing Administration and be in accordance with the provisions of the Club Licensing Manual.
- The Licensing Committee will have the authority to review Licensing criteria and to recommend amendments to the Board.
- The Licensing Committee shall refer cases to the Compliance Officer where clubs fail to comply with the Club Licensing Procedures.
- Each member of the Licensing Committee shall have one vote and the Chairman shall, in the event of a tie, have a casting vote.

The Licensing Committee shall specify its decisions in writing and provide the reasons for these decisions. Furthermore the procedures for the management of this decision-making body are detailed within the "Procedure for the Management of the Decision Making Bodies" within the Club Licensing Quality Manual.

#### 2.3 Appellate Tribunal (Licensing)"Appellate Tribunal"

The Appellate Tribunal is the relevant body for any club appeal. Those eligible to lodge an appeal against a decision of the Licensing Committee to the Appellate Tribunal are detailed in the Scottish FA's Judicial Panel Protocol (paragraph 14.6). The powers of the Appellate Tribunal are detailed in the Scottish FA's Judicial Panel Protocol. The Appellate Tribunal has the power to (paragraph 15.6.1.8) grant, suspend, refuse to grant or withdraw a Club Licence and, where a Club Licence is granted, to determine which category of Club Licence should be awarded.

The decision of the Appellate Tribunal shall be final and binding on all parties concerned. The Appellate Tribunal shall specify its decisions in writing.

## 2.4 Membership of the Decision-Making Bodies

The Scottish FA's Board Protocol regulates the proceedings of the meetings of the Licensing Committee. These include:

- The Licensing Committee is composed of members of the Scottish FA Congress and co-opted persons.
- Licensing Committee members including the Chairman and Vice Chairman will be appointed by the Board upon a recommendation from the Scottish FA Office Bearers and Scottish FA Chief Executive.
- A member of the Licensing Committee will be appointed for a period of two years and may be reappointed without limit.
- The quorum for any meeting will be 3 persons.

The Scottish FA's Judicial Panel Protocol regulates the proceedings of the meetings of the Appellate Tribunal. These include:

- The quorum for any meeting will be 3 persons.
- Panel Members will be experienced in the affairs of Scottish football.
- Panel Members will be appointed for a period of four years and may be reappointed without limit.

Furthermore there are a number of other stipulations which apply to the Appellate Tribunal (Licensing) as follows –

- The Appellate Tribunal in the case of Club Licensing consists of a specialised licensing Appeals Group. This group is formed from a panel ("Panel Members") determined by the Scottish FA Board.
- The Appellate Tribunal members, in the case of club licensing, are not permitted to hear other Judicial Panel matters related, in any way, to clubs in membership of the Scottish Professional Football League.
- Panel Members shall not be members of Congress or sit on one of the Committees.
- No representative of the administration or member of the Licensing Committee shall be eligible to sit on the Appellate Tribunal.

The procedures for the management of this decision-making body are detailed within the "Procedure for the Management of the Decision Making Bodies" within the Club Licensing Quality Manual.

Applicable to both Decision Making Bodies:

- All appointed members must automatically abstain from a meeting if there is any doubt as to their independence or if there is a conflict of interest. The independence of a member may not be guaranteed if they, or any member of their family is a Member; Shareholder; Sponsor; Consultant; Director; Employee; etc, of the club. This is a documented procedure as detailed in the Quality Manual.
- All appointed members are subject to confidentiality provisions.

## 2.5 Licensing Administration

In relation to the powers, duties and operations of the Licensing Administration, the following will apply:

- The Scottish FA has established the appropriate procedures, resources and equipment for the Licensing Administration.
- The Licensing Administration will be led and coordinated by a Licensing Manager.
- The Licensing Administration is responsible for the management and development of the Licensing system.
- The Licensing Administration will include designated experts for Infrastructure, Legal, Financial and Coaching issues. Designated replacements for these experts in the event of absences are identified. The legal experts are qualified solicitors.
- All Licensing Administration employees must be independent from Licence Applicants. The independence of a Licensing Administration staff member may not be guaranteed if they, or any member of their family is a Member; Shareholder; Sponsor; Consultant; Director; Employee; etc, of the club. If an employee is deemed not to be independent of a club, he or she must not be involved in any assessing, auditing, recommending or reporting of that club. This is a documented procedure as detailed in the Quality Manual.
- All Licensing Administration employees are subject to confidentiality provisions as detailed in 2.6.

## 2.6 Confidentiality and Transparency

The Scottish FA guarantees the clubs full confidentiality as regards the information disclosed during the Licensing Process.

However and without prejudice to the foregoing generality, each club hereby expressly consents to the Scottish FA notifying the club's respective league body of any failure to obtain a licence and the reasons for that failure.

Furthermore, the financial information as detailed in Section 8.12 of Part 2 of this Manual may be made freely available to other clubs via the Scottish FA's "Extranet" system or its replacement and to members of the public via the Scottish FA website.

The Scottish FA also reserves the right to disclose any award decision at any time. Subject to the disclosure to the club's respective league body referred to above, the reasons for such decisions however will remain confidential. The Licensing Administration will adhere to the following guidelines:

- Members of the Licensing Committee, the Appellate Tribunal and any other individual engaged by the Licensor in the Licensing process must sign a confidentiality agreement before starting his or her tasks. Licensing Administration employees are subject to confidentiality provisions in terms of their employment contracts;
- The level at which an award is presented (Platinum, Gold, Silver, Bronze or Entry level) to a club (overall and under each criteria heading) will be made available to other clubs via the Scottish FA's "Extranet" system or its replacement and to members of the public via the Scottish FA website.

## **SECTION 3**

### **THE CLUB AND THE LICENCE AWARD**

#### **3.1 Definition of the Club**

The club is a full member of the Scottish FA and the expression “membership” shall be construed accordingly.

#### **3.2 Licence Awards**

Licence awards are graded at Gold, Silver, Bronze and Entry level. The criteria are graded at each level. There is also an exceptional overall Platinum Award for those clubs which exceed the requirements at Gold level.

Decisions will be reached on the standard achieved by a club on each section of the licensing criteria. This means that a decision will be determined on the standard for –

- 1) The Football Ground where the club plays its first team matches.
- 2) The structures supporting the first team at the club.
- 3) The structures supporting the youth teams at the club.
- 4) Various compliance issues relating to legal, administration, finance and codes of practice standards at the club.

These will be determined and an overall award will be granted to the club. The overall licensing award will reflect the lowest level of the award for sections 5, 6 and 8 unless any derogation has been sought and granted. Furthermore, in the case of a Platinum Award, the club will meet the terms of the Platinum criteria in all relevant criteria sections of the Manual, if applicable, or in all instances where the Platinum criteria is defined and where the Licensing Committee applies its discretion to a maximum of one of the Platinum requirements.

Clubs will be awarded a certificate reflecting the overall award. This will be circulated on an annual basis following each Licensing Committee review.

#### **3.3 Meeting the requirements**

Prior to an audit visit, clubs are required to review the criteria and agree the scope for the licensing assessment. The scope may differ between different aspects of the club's operations. Each club may apply for an award at any of the levels. An assessment is then carried out by the Licensing Administration on the agreed scope and findings are reported to the club directly. Each club has the opportunity to apply for derogation where variances have been identified with the agreed scope. The Licensing Committee (“LC”) is responsible for determining the award.

#### **3.4 Applications for Derogation**

In accordance with the process map at 4.1 of Section 4 of this Manual, clubs may submit applications to the Licensing Committee for derogation where there are variances with the criteria at the level of award applied for. These applications shall be submitted by the club using a form prepared by the Scottish FA. It will be a matter for the Licensing Committee to determine whether to accept such an application on such terms as the LC specifies or to refuse the application, acting reasonably at all times.

#### **3.5 Deadlines**

It is an obligation under the Club Licensing Procedures that clubs are required to respond to a written communication from the Scottish FA timeously. This applies to the licensing process where deadlines for responses are documented within the reports provided to clubs. Any failure to respond timeously may be referred to the Compliance Officer under the terms of Article 35 of the Scottish FA Articles.

### 3.6 Representation at Meetings

Clubs may be represented at Licensing Committee meetings where there are variances with the level of club licensing award applied for and where the club is applying for derogation or where the club contests a variance listed. Requests to attend must be made within the prescribed timescale given otherwise they will not be considered. Clubs should also be aware that the Licensing Committee is authorised to compel any club, official, Team Official or other member of Team Staff under the jurisdiction of the Scottish FA to appear before it in order to assist with its enquiries. Attendance by a club representative at a Licensing Committee meeting will be considered as a Hearing (“Hearing”). In such instances the document “Guidance Notes for Licensing Committee Hearings” will apply. A copy of this document is available within the Appendix of this Manual at Part 5.

### 3.7 Determinations by the Licensing Committee & Interaction with the Appellate Tribunal (Licensing) and the Judicial Panel

In accordance with the terms of Article 35 (as stated at the end of this section) the Licensing Committee will determine whether a club has complied with the Club Licensing Procedures and will “grant, suspend, refuse to grant or withdraw a Club Licence (on such terms and conditions as the Licensing Committee thinks fit) and, if a Club Licence is granted, which category of Club Licence to grant to the applicant club”.

Clubs may appeal the decision of the Licensing Committee. Such appeals are heard by the Appellate Tribunal. In the case of Licensing the Appellate Tribunal comprises members of the Judicial Panel who have been specifically selected to hear appeals from the Licensing Committee (see Part 2: 2.3 of this Manual). Clubs may appeal any decision of the Licensing Committee including a decision to suspend, refuse or to withdraw an award as well as any decision on the category of the award where the award decision by the Licensing Committee is at a reduced category level from the club’s scope of application (see 2.3 of this Manual). The “Right of Appeal” and the “Procedural Rules for Appeals Proceedings” are contained within the Judicial Panel Protocol at Section 14 and Section 15, respectively. A copy of Section 14 and Section 15 of the Judicial Panel Protocol will be made available to clubs following an award decision by the Licensing Committee (where relevant).

Article 35 of the Scottish FA Articles of Association provides details on the role of the Judicial Panel. The Judicial Panel deals with any failure by a club to comply with Club Licensing Procedures and/or any failure to comply with the terms and conditions of any requirements imposed by the Licensing Committee. In carrying out this function the Judicial Panel will impose any relevant sanction upon a club as prescribed in the Judicial Panel Protocol. The full list of sanctions is published in the “Disciplinary Rules (including sanctions) Annex in the Judicial Panel Protocol.

### 3.8 Time Period of the Licence

A Licence is awarded on a continuous basis.

Clubs will be assessed each year to verify standards. An overall award will be determined at one point in a year unless exceptional dispensation is granted by the LC. Exceptional dispensation may include instances where a club fails to meet the licensing standards at the time of assessment and a licence award is suspended or refused by the Licensing Committee. It is a matter for the Licensing Committee to decide whether a club may be considered at a second point in the year or not in its sole discretion. Clubs may be advised at the time of the original decision if they will be given the opportunity of a second referral. Derogation applications will not be considered at this second referral.

NB – in considering whether to grant exceptional dispensation, the LC may consider whether it was within the power of the club itself to address the outstanding issues at the time of the initial review of the case. This note does not form part of the regulation itself.

### 3.9 Withdrawal of a Licence or an adjustment of the award

In normal circumstances the Licensing Committee will not review decisions either in relation to a particular category of a club award or in relation to an overall club award after a decision is taken.

Exceptional situations may arise however and the Licensing Committee may, at its sole discretion, decide to reassess an award decision with respect to a club made earlier that year. This may result in an adjustment of the original award or the suspension or withdrawal of the original award.

### 3.10 Link between National Club Licensing and Club Academy Scotland

Club Academy Scotland is a Scottish FA youth development programme established to promote and develop elite youth player development. The system sets four standard levels for clubs: Elite, Performance (Progressive), Performance and Advanced Youth.

Licensing standards at Section 7 (Youth Team Football) mirror those in the Club Academy Scotland criteria documents. The Licensing Committee will generally decide the award level for those clubs participating in the programme in November / December annually. The equivalent level of this award (Gold/Silver/Bronze) will be carried forward as the club's Club Licensing award in relation to Section 7 for the following year.

The remaining criteria at Sections 5, 6 and 8 will be assessed during 2021 at which time an overall award will be determined by the Licensing Committee.

It should be noted that no overall Platinum or Gold awards will be distributed to any club where the terms of Section 7 are not applicable i.e. where the club has no youth teams.

### 3.11 Legal Link between the club and the Scottish FA

National Club Licensing was approved by the Scottish FA membership at the Scottish FA EGM in May 2002. All Scottish FA member clubs are subject to Club Licensing and are bound by its requirements.

The Scottish FA's Articles of Association state –

- Article 5.1 (b) All members shall be subject to and shall comply with:
- (i) these Articles;
  - (ii) the Judicial Panel Protocol;
  - (iii) the Challenge Cup Competition Rules;
  - (iv) the Registration Procedures;
  - (v) International Match Calendar;
  - (vi) Club Licensing Procedures; and
  - (vii) any statutes, regulations, directives, codes, decisions promulgated by the Board, the Professional Game Board, the Non-Professional Game Board, the Judicial Panel, a Committee or sub-Committee, FIFA, UEFA or the Court of Arbitration for Sport.
- Article 35.1 Clubs in full membership of the Scottish FA or in membership of an Affiliated Association or an Affiliated National Association, as the case may be, shall comply with the requirements of the Club Licensing Procedures.
- Article 35.2 It shall be for the Licensing Committee to determine, in the first instance, whether:-
- a) A club has complied with the requirements of the Club Licensing Procedures; and
  - b) To grant, suspend, refuse to grant or withdraw a Club Licence (on such terms and conditions as the Licensing Committee thinks fit) and, if a Club Licence is granted, which category of Club Licence to grant to the applicant club, provided that the determination of the Licensing Committee will not be final and binding, and clubs will have the right to appeal against any determination made by the Licensing Committee to the Judicial Panel in accordance with the Judicial Panel Protocol.

- Article 94.2 Any recognised football body, club, official, Team Official or other member of Team Staff, player, referee or other person under the jurisdiction of the Scottish FA is obliged to comply with the decisions and/or determinations of the Scottish FA (including the Professional Game Board, the Non-Professional Game Board, the Judicial Panel, a Committee and any sub-committee), subject to any right of appeal available to such entity or person pursuant to these Articles.
- Article 95 The Judicial Panel shall have jurisdiction, subject to the terms of the Judicial Panel Protocol to deal with any alleged infringement of any provision of these Articles. A recognised football body, club, official, Team Official or other member of Team Staff, player, referee or other person under the jurisdiction of the Scottish FA if found to have infringed the Articles shall be liable to censure or to a fine or to a suspension or to an expulsion or to ejection from the Challenge Cup Competition, to any combination of these penalties or such other penalty, condition or sanction as the Judicial Panel considers appropriate, including such other sanctions as are contained within the Judicial Panel Protocol, in order to deal justly with the case in question.

### 3.12 Failure to meet the licensing requirements

Article 4.5 states the following –

“In order to retain their full membership of the Scottish FA, members, which do not have a Club Licence, are required to secure such a Club Licence and those members which have a Club Licence, are required to retain their Club Licence throughout their entire period of membership. Without prejudice to the foregoing generality, each full member must operate at least one team in an adult competition organised by an Affiliated Association or league (formed with the consent of the Scottish FA in terms of Article 18). Failure to secure and thereafter retain the Club Licence or failure to so operate at least one team in an adult competition, as aforesaid, shall be a cause for the Judicial Panel to consider the status of such member’s membership of the Scottish FA in accordance with the terms of Article 15”.

The authority to impose sanctions is contained in Article 35 of the Scottish FA Articles of Association.

The Scottish FA Board has determined that any club which fails to obtain a licence award will be subject to the following –

#### SCOTTISH CUP

2021 (2021/22 season) – 100 % reduction on any Scottish Cup bonus payments for any member club.

#### CLUB ACADEMY SCOTLAND/YOUTH DEVELOPMENT AWARDS AND PERFORMANCE AWARD SCHEME

2021 – 100 % reduction on any such payments for any SPFL and SHFL club.

2021 – 100 % reduction on any such payments for any member club outwith the SPFL and SHFL

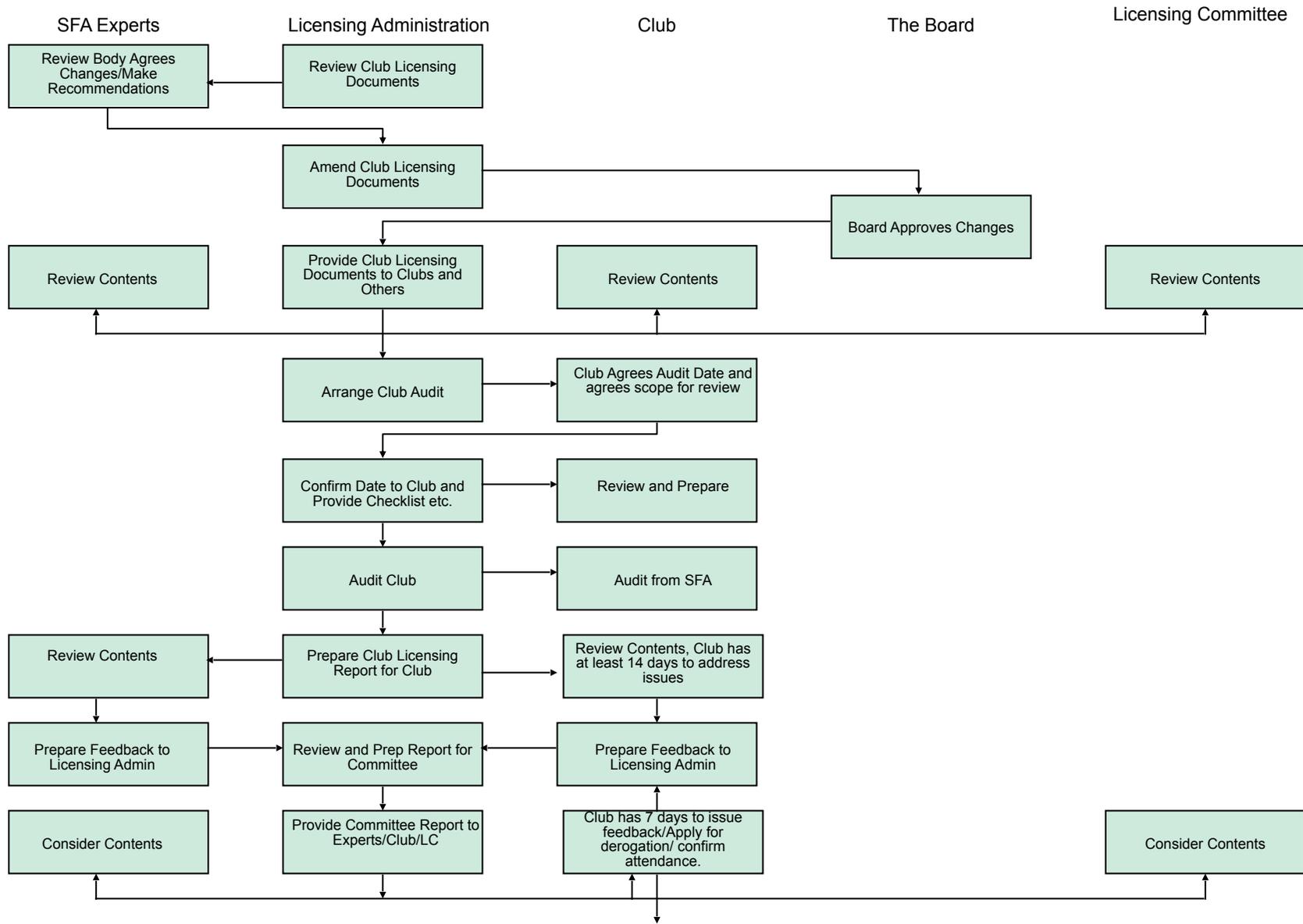
## **SECTION 4**

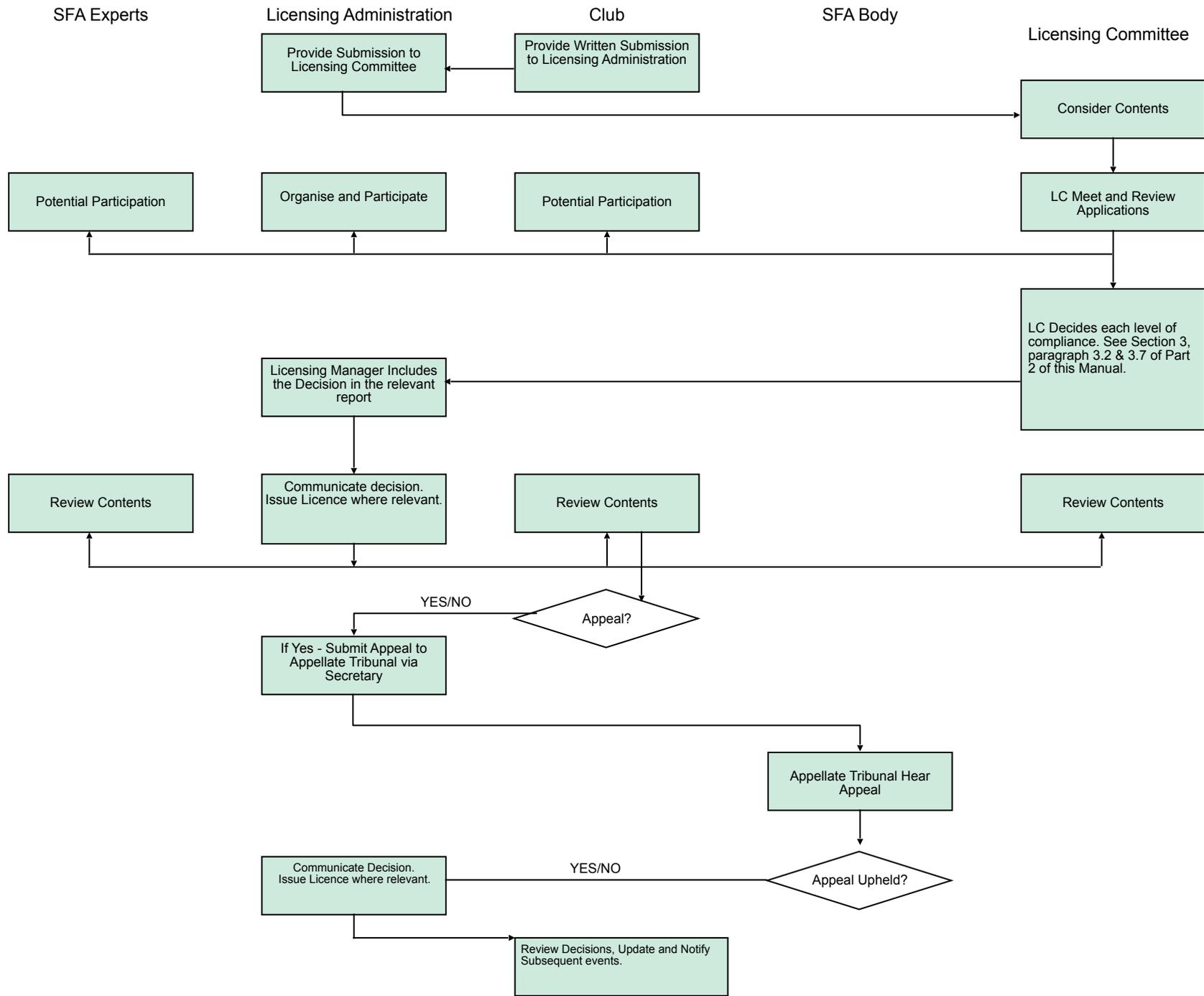
### CORE PROCESS

The Core Process describes the process steps and activities of the Scottish FA in its management of club licensing.

It should be noted that clubs may be assessed on the terms of Section 7 (Youth Team Football) via a specific youth audit. Such audits will conform to the requirements outlined in this section.

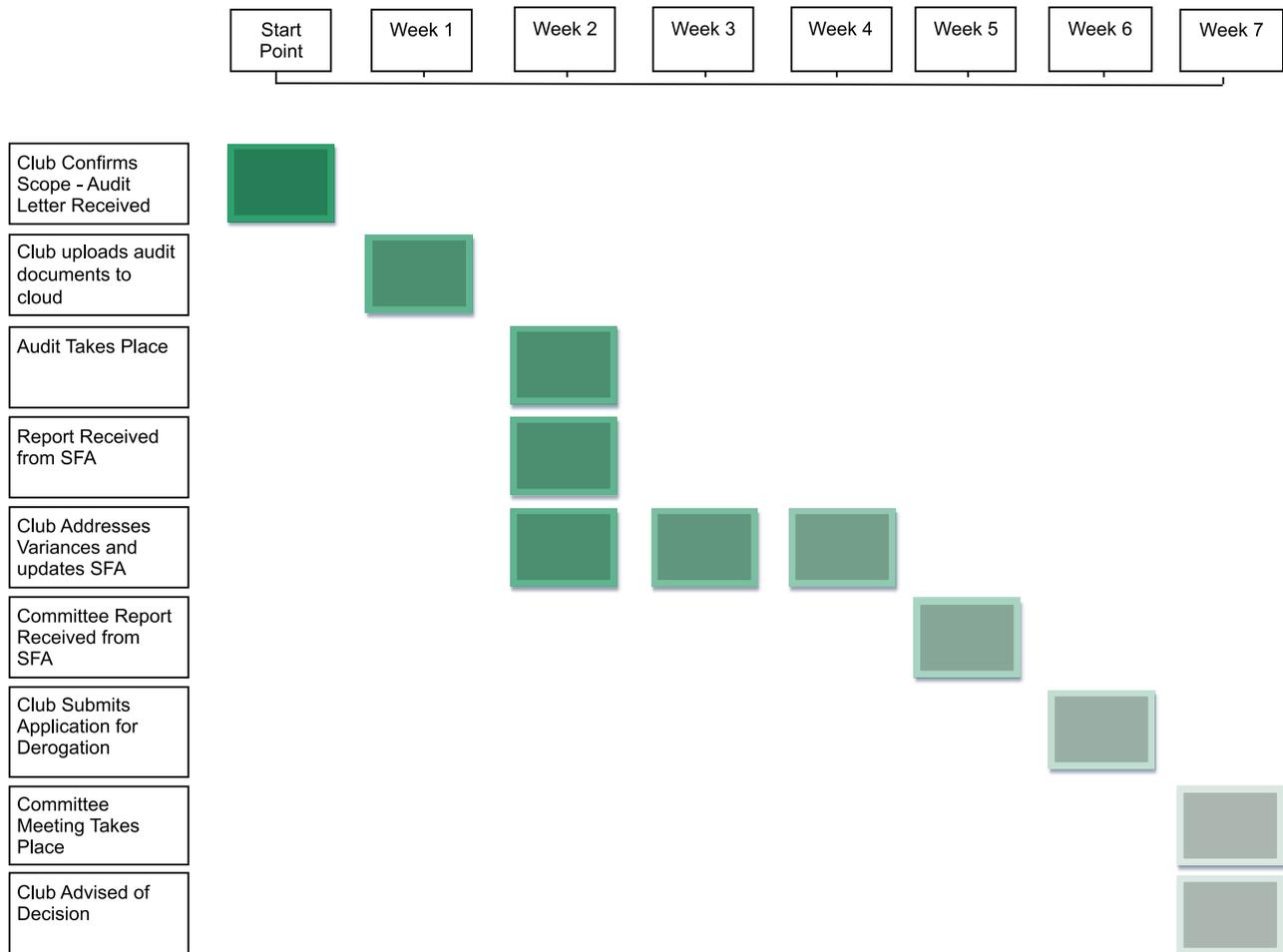
*{tables illustrated on following spread}*





## 4.1 The Club Licensing Timeline

The following illustrates the basic licensing timeline from the perspective of the club. The 14 day period for clubs to remedy variances is a minimum period and illustrated here at weeks 2, 3 and 4. Clubs may be given a longer period of time dependent upon the Committee meeting date highlighted in week 7 below. NB - At the start of each football season and before any club audit, clubs may be asked to submit information that is relevant to assessing a club's compliance with the licensing standards. Clubs may also be assessed on related matters, before or following a club audit visit.



## 4.2 Process Steps

### 4.2.1 - Supporting Documents

A number of supporting documents are used in the Club Licensing process. In terms of the Core Process these are —

CLUB FILING RECORD	This document is used to record club activity during the course of a season and includes a record of the club audit. This document is referred to as the “File”.
CLUB LICENSING REPORT FOR CLUB	This document records the variances identified at audit. It is issued to the club following an audit visit. This document is referred to as the “Club Report”.
CLUB LICENSING REPORT FOR COMMITTEE	This document is used to communicate club issues to the Licensing Committee. It is also provided to the club. This document is referred to as the “Committee Report”.

These documents are controlled by a procedure as detailed in the Quality Manual.

### 4.2.2 - Prepare Club Licensing Documents for Distribution

The Licensing Administration prepares the appropriate documents. Documents to be prepared following a review by the Review Body (RB), which comprises an internal group of experts on licensing matters. The RB will consider revisions and improvements to the Club Licensing Manual following upon feedback from the Licensing Committee, clubs, Licensing Administration staff and any other relevant groups or individuals.

The Board will agree alterations to the Club Licensing Manual prior to its distribution.

### 4.2.3 - Agree Audit Scope with Club

Club confirms the scope of an audit in writing to the Scottish FA. The scope of the audit will be at Gold, Silver, Bronze or Entry level. The onus is on the club to advise the scope of the audit in advance. If it does not do so, the Licensing Administration may assess the club at the same level the award was made in the previous year. The scope may differ over the range of the 4 criteria sections. The Licensing Administration, in consultation and agreement with the club, may amend the scope of any audit up to and including the day of the audit visit itself. Scottish FA circulates club with confirmation of the audit.

### 4.2.4 - Audit Club

Having agreed the scope of the audit, the administration agrees audit date with club and conducts the audit. The audit may involve a visit to the club ground or it may be conducted remotely by phone or virtual meeting software. The Licensing Administration reserves the right to conduct visits to the ground at any time.

#### 1 OPENING MEETING – auditor explains the process

- For the audit.
- Timescales and assistance available to clubs to address any variances (clubs given at least 14 days to address any variances).
- The deadline date for the submission of documents to meet the system requirements.
- The deadline for formal application on derogation to the Licensing Committee (clubs are given a maximum of 7 days to apply for derogation and/or confirm attendance following the circulation of the “Committee Report” – 4.2.6).
- The review process by the experts.
- The review by the Licensing Committee in determining the level awarded and how derogation works.
- The Appeals Procedure.

- 2 REVIEW OF CLUB DOCUMENTS – Auditor reviews club documents in relation to the criteria checklist
  - Auditor electronically records information by means of a laptop using the Club Filing Record (“File”)
  - A record shall be made on the “File” where original documents are provided. Copies shall be taken and originals returned to the club intact.
  - Various documents to be retained. These are detailed in the Club Licensing Quality Manual.
  
- 3 VISUAL INSPECTION – the following areas may be subject to inspection at ground visit audits
  - Sample points of access to the ground.
  - The Control Room or point.
  - The field and surrounding areas.
  - Access points for players/match officials.
  - Dressing rooms (all 3).
  - Medical/First Aid Facilities (both players and spectator areas).
  - Sample spectator areas including toilet facilities.
  - Media seated areas.
  - Training facilities (visits can be organised separately).
  
- 4 DISCUSSION WITH CLUB REPRESENTATIVES
  - Auditor shall determine those personnel at the club who shall be consulted.
  - Auditor shall record details of those consulted on the “File”.
  
- 5 CLOSING MEETING
  - Auditor identifies variances from the criteria and outlines these to the club contact.
  - Auditor provides guidance on tackling the “non-conformities” and agrees timescales and activity to remedy these (at least 14 days).
  - Auditor will advise the club of the decisions that may be taken by the Licensing Committee.
  
- 6 RECORDING – Auditor records the visit by
  - Completing each section of the “File”.
  
7. REPORT TO CLUB – Auditor provides the club with a report by
  - Completing a Club Licensing Report for the Club (a controlled document). “Club Report”.
  - Recording the variances with criteria on the “Club Report”.
  - Recording matters that remain pending including those which require further review by the licensing experts.

#### **4.2.5 - Club addresses variances/Review by Experts**

Club is given a minimum of 14 days to address variances within the report. Experts will provide feedback on report within 7 days to the Licensing Administration if relevant. Financial documentation and legal documentation will be provided to the designated financial and legal experts respectively.

#### **4.2.6 - Review Club Activity and Prepare Report to Licensing Committee.**

Licensing Administration will review club activity as a consequence of the audit visit and seek guidance from experts where necessary. Club will be asked to redress where relevant.

Licensing Administration will prepare the Club Licensing Report for the Committee (a controlled document) "Committee Report" following updates from the club and the experts and this will be dispatched to the club, and the Licensing Committee prior to the meeting of the Licensing Committee. Clubs will be given 7 days to provide comments or feedback, apply for derogation and/or confirm their attendance at the meeting. This information will be placed before the Licensing Committee.

#### **4.2.7 - Licensing Committee Meet and Review**

Licensing Administration will ensure that the procedure "Management for the Decision Making Bodies" as detailed in the Quality Manual is adhered to.

Licensing Administration will ensure the following –

- That the club has been provided with a deadline date for the submission of information. It will be a matter for the Licensing Committee to determine whether information provided after the relevant deadline date will be accepted.
- That the club has been given the opportunity of being represented at the Licensing Committee meeting.

Licensing Committee determines the award level based upon the criteria, information provided on the "Committee Report", feedback from the club (including any application for derogation) and the recommendations of the Licensing Administration and Experts. The Licensing Committee will determine the level of award under each of the 4 criteria headings. The overall award is determined at the lowest level of Section 5 - Ground, Section 6 – First Team Football and Section 8 – Legal, Admin, Finance and Codes of Practice. It should be noted that the Licensing Committee may decide to consider a particular section of the criteria separately from the other sections. This is particularly relevant when it comes to matters involving Section 7 (Youth Football Criteria). A Platinum award is determined where a club meets all the Platinum criteria, or where the Licensing Committee applies its discretion on one of the Platinum requirements.

The Licensing Committee can decide to grant, suspend, refuse to grant or withdraw a Club Licence (on such terms and conditions as the Licensing Committee thinks fit) and, if a Club Licence is granted, which category of Club Licence to grant to the applicant club. Furthermore it will be a matter for the Committee to determine whether a club has complied with the Club Licensing Procedures. The Committee shall be responsible for communicating such breaches to the Compliance Officer who may refer the matter to the Judicial Panel in accordance with the Scottish FA's Articles of Association.

The Licensing Committee will provide the club with an explanation of the reasons for its decision. The Licensing Administration shall communicate the decision to the club within five days of the decision. If relevant the club will be provided with a copy of the Appeals procedure at that time.

#### **4.2.8 - Appellate Tribunal (Licensing)**

The Licensing Administration will not sit on the Appellate Tribunal but will ensure that the procedure "Management for the Decision Making Bodies" as detailed in the Quality Manual is adhered to.

The Appeals procedures are referred to in 3.7 (Part 2) of the Manual.

## SECTION 5

### GROUND CRITERIA

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.1 Safety Certificate</b></p> <p>Refers to a Safety Certificate for the ground that is issued by the local authority in accordance with local and national legislation.</p>	<p>Clubs will be required to provide a Safety Certificate that has been issued by the local authority.</p> <p>This certificate will be issued in accordance with either of the following:</p> <p>Safety of Sports Ground Act (1975)  <b>or</b>            Fire Safety and Safety of Places of Sports Act (1987)</p> <p>If this legislation does not apply the certificate will be issued by the local authority in accordance with the terms of the sixth edition of the “Guide to Safety at Sports Grounds” commonly referred to as the Green Guide.</p> <p>If the Safety Certificate has not been renewed within the last year, confirmation from the Local Authority that the existing certificate remains valid must be provided.</p>			<p>The ground must comply with prevailing Health &amp; Safety Regulations and, where applicable, have relevant certification issued by the local authority.*</p>

\*The following specific requirements apply where a club does not have a Safety Certificate

- PA System: A public address system must be provided which is clearly audible in all areas of the ground which can be occupied by spectators.
- Signage: The ground must have clear signage to aid the general public. All exit gates and doors should be clearly identified. Specific attention should be paid to the needs of disabled spectators. Clear and frequent signage will be of particular benefit.
- Entry: The club shall ensure that it has a system of recording entry numbers to the ground.
- Pitch Perimeter Barrier: *Refers to barrier or rail that separates spectators from the playing area. It is not a crush barrier which has been constructed and tested in accordance with the requirements of the Green Guide.* A permanent and adequate perimeter pitch protection system shall surround the playing area separating it from spectators. This shall be of sound construction and free from any sharp edges. Permanent wire fencing is not permissible.
- Refreshment Facilities: These shall be provided to spectators. In the event of a segregated area being required, it must have exclusive catering facilities and both male and female toilets which may be of temporary nature. The club shall ensure that the refreshment requirements of disabled spectators are catered for.
- Parking Facilities: There shall be adequate car park facilities at or adjacent to the ground which shall include accessible parking for disabled spectators. Clubs must have contingency plans to accommodate segregated car and bus parking for supporters.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.2 Boundary Wall</b></p> <p>Refers to the boundary wall and / or fence surrounding the football ground.</p> <p>The wall or fence is there to prevent unimpeded access to the ground. It is also provides a reasonable barrier in terms of viewing matches without accessing the ground.</p>	<p>The boundary wall and / or fence must be permanent and of sound construction, secure on all sides and designed to obscure viewing into the ground from publicly accessible areas.</p> <p>Permanent screening attached to a fence to obscure viewing is acceptable. Temporary screening that is only in place on match days is not acceptable.</p> <p>The boundary wall and/or fence must be located within the immediate environs of the field of play i.e. the wall or fence should not surround a training complex area or any such other area.</p> <p>The 'football ground' must give an overall appearance and impression of being a football ground. It is a matter for the Licensing Committee to determine whether a ground meets this requirement, taking account of the definition below.</p> <p>The recommended height of boundary structure is 2 metres.</p>			

**Football Ground or Ground** - this refers to the area surrounded by a Boundary Wall as set out at 5.2 of the criteria in the Club Licensing Manual. The following facilities as defined in the Club Licensing Manual shall be included within the area surrounded by the Boundary Wall –

- 5.4 The Field
- 5.5 Area Surrounding the Field
- 5.7 Floodlights (if relevant)
- 5.8 Dressing Rooms
- 5.9 Technical Areas
- 5.10 Player Medical and First Aid Facilities
- 5.11 Doping Control Area
- 5.13 Spectator Areas
- 5.14 Spectator First Aid Facilities
- 5.15 Provision for Disabled Spectators

The Media Facilities at 5.16/5.17 and 5.18 of the criteria (with the exception of the OB Van Area)

For the avoidance of doubt the spectator toilet facilities and refreshment areas are considered to be part of the requirements at 5.13 of the criteria under the terms of the Documented Capacity. Consequently such facilities shall be within the area surrounded by the Boundary Wall.

**NB – the Boundary Wall may be formed by those facilities enclosed within the ground as detailed above.**

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.3 Safety Policy and Contingency Plan</b></p> <p>Refers to Item 3.5 and 3.15 of the Green Guide that sets out the requirements for a safety policy for spectators and a contingency plan aimed at safely evacuating the ground in an emergency situation.</p>	<p>Clubs shall have in place a Safety Policy and Contingency Plan.</p> <p>Both the Safety Policy and Contingency Plan will reflect the contents of the Green Guide. Specific referrals in the green guide (items 3.5 / 3.15 / 3.20).</p> <p>These documents should be reviewed at least annually and must be marked as such.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>5.4 The Field</b>  This criteria deals with the playing field within the ground.	The field shall be in compliance with the Laws of the Game.			
	<b>NATURAL GRASS SURFACES</b> Any natural grass surface may be subject to tests, at intervals to be decided by the Scottish FA, to ensure compliance to performance standards determined by the Scottish FA or others approved by the Scottish FA.			<b>NATURAL GRASS SURFACES</b> where a grass surface is rated below a satisfactory level or where a relevant body or league raises concerns regarding the suitability of a grass surface, it will be a matter for the Licensing Committee determine whether the surface meets the terms of the entry criteria.
	<b>SURFACE RATINGS</b> The field shall be rated in “good – gold” condition.  <i>In the case of a Platinum Award the pitch condition is required to be rated as “very good” condition.</i>  <i>NB – the rating will be established in accordance with a method of assessment to be determined by the Scottish FA as detailed in Appendix A2. The scoring shall run from 1 January 2020 to 31 December 2020.</i>	<b>SURFACE RATINGS</b> The field shall be rated in “good – silver” condition.  <i>NB – the rating will be established in accordance with a method of assessment to be determined by the Scottish FA as detailed in Appendix A2. The scoring shall run from 1 January 2020 to 31 December 2020.</i>	<b>SURFACE RATINGS</b> The field shall be rated in “satisfactory” condition.  <i>NB – the rating will be established in accordance with a method of assessment to be determined by the Scottish FA as detailed in Appendix A2. The scoring shall run from 1 January 2020 to 31 December 2020.</i>	
	<b>ARTIFICIAL SURFACES</b> Any artificial surface must comply with FIFA Quality Pro standards. A club shall be required to demonstrate that its surface continues to meet the required standard on an annual basis, as a minimum. Any artificial surface must be green in colour. An artificial surface may be subject to tests, at intervals to be decided by the Scottish FA, to ensure compliance to performance standards determined by the Scottish FA, FIFA, UEFA or others approved by the Scottish FA.			<b>Artificial Surfaces</b> Any artificial surface must comply with FIFA Quality standards. Any artificial surface must be green in colour. An artificial surface may be subject to tests, at intervals to be decided by the Scottish FA, to ensure compliance to performance standards determined by the Scottish FA, FIFA, UEFA or others approved by the Scottish FA.
<b>FIELD DIMENSIONS</b> The field of play shall be 105m in length and 68m in width. There shall be an adequate distance between the goal line to the pitch perimeter barrier and the touch line to the pitch perimeter barrier.	<b>FIELD DIMENSIONS</b> It is best practice for the field to measure 105x68m. Failing this, the field shall meet the minimum International standard of 100m in length and 64m in width.	<b>FIELD DIMENSIONS</b> The field must be a minimum of 95m in length and 60m in width. Best practice is 105x68m.	<b>FIELD DIMENSIONS</b> The field must be a minimum of 90m in length and 56m in width. Best practice is 105x68m.	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
5.4 The Field (cont)	<p><b>FIELD GRADIENT</b> Maximum allowable : 1:175 over the length 1:170 over the width This gives a deviation on a pitch measuring 105 x 68m of Length – 0.6m Breadth – 0.4m</p>	<p><b>FIELD GRADIENT</b> Maximum allowable : 1:80 over the length 1:40 over the width This gives a deviation on a pitch measuring 105 x 68m of Length – 1.31m Breadth – 1.70m</p>	<p><b>FIELD GRADIENT</b> Maximum allowable : 1:40 over the length 1:40 over the width This gives a deviation on a pitch measuring 105 x 68m of Length – 2.62m Breadth – 1.70m</p>	<p><b>FIELD GRADIENT</b> Best Practice</p>
	<p><b>FIELD MARKINGS</b> Must be consistent throughout and not more than 12cm wide.</p> <p>Permanent field markings must be for football only and must not include extra markings for small sided games.</p>			<p><b>FIELD MARKINGS</b> Must be consistent throughout and not more than 12cm wide.</p>
	<p><b>GOAL AREAS</b> Both goalposts and the crossbar shall have the same width and depth and shall not be less than 100mm or greater than 120mm in any direction. The interior dimensions of the goal shall measure 7.32x2.44m. Nets shall be suspended from the rear posts behind the goals to provide an even shape of the goal net. The goal posts shall be erected vertically on all axis. The cross-bar shall be level throughout its length.</p> <p>Goal posts must be socketed. It is best practice for the goalposts to be constructed of elliptical reinforced aluminium with white powder coating.</p>			<p><b>GOAL AREAS</b> Both goalposts and the crossbar shall have the same width and depth and shall not be less than 100mm or greater than 120mm in any direction. The interior dimensions of the goal shall measure 7.32x2.44m. Nets shall be suspended from the rear posts behind the goals to provide an even shape of the goal net. The goal posts shall be erected vertically on all axis. The cross-bar shall be level throughout its length.</p> <p>Goal posts must be socketed or firmly secured by an acceptable method which is deemed appropriate by the Scottish FA, into the playing surface at the appropriate point on the goal line. Portable goal systems are not permitted. Any additional sockets on artificial surfaces must be covered.</p> <p>It is best practice for the goalposts to be constructed of elliptical reinforced aluminium with white powder coating.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>5.5 Area Surrounding the Field</b>	<b>GENERAL SAFETY</b> The area surrounding the field of play shall be in such condition as to not constitute a danger to the safety of players and/or match officials.			
	<b>GRASS VERGE</b> There must be a grass verge or alternatively an artificial turf area outside the boundary lines of the field of play. The running areas must be safe and secure for the purposes of assistant referees fulfilling their function.			
	<b>TRACK</b> Peripheral tracks must be constructed of materials that are not harmful to players and officials and the use of grass reinforcement agents that are capable of causing injury or accident should not be used.			
	<b>PITCH PERIMETER BARRIER</b> The following distances are recommended: <ul style="list-style-type: none"> <li>• Between the boundary lines of the field and the pitch perimeter barrier: on the touchlines – 4.0m</li> <li>• Behind the centre of the goal lines: 5.0m reducing at an angle to 3.0m near the corner flags.</li> </ul>			
	<b>PROTECTED ACCESS</b> There must be protected access to the playing field for teams and match officials. The access to this area must be strictly controlled.		<b>PROTECTED ACCESS</b> Clubs must give consideration to the way in which players access and leave the field of play.	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>5.6 Technical Solutions to Maintain Field Quality</b>	Clubs shall have in place adequate irrigation and drainage systems as well as an under soil heating system.  If a compliant artificial surface is in place then under soil heating is not required.	Clubs shall have an adequate irrigation and drainage system in place.		

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.7 Floodlights</b></p> <p>Refers to the provision of floodlights together with the appropriate lighting levels or lux level.</p>	<p>Clubs are required to have a floodlight system at the ground.</p> <p>The following minimum levels apply:</p> <p>Average – 800 lux Min/Max – 0.4</p> <p><b><i>In the case of a Platinum Award, the floodlighting lux level is required to be: Average – 1200 lux Min/Max – 0.45</i></b></p> <p><b><i>Furthermore to meet the Platinum standard the club will be able to provide a back-up power supply which will provide two-thirds of normal power.</i></b></p>	<p>Clubs are required to have a floodlight system at the ground.</p> <p>The following minimum levels apply:</p> <p>Average – 500 lux Min/Max – 0.3</p>	<p>Clubs are required to have a floodlight system at the ground.</p> <p>The following minimum levels apply:</p> <p>Average – 300 lux Min/Max – 0.25</p>	<p>Clubs are required to have a floodlight system at the ground. It is recommended that the following minimum levels apply:</p> <p>Average – 200 lux Min/Max – 0.25</p> <p>Clubs must be able to evidence that matches have been played under the floodlights, to the satisfaction of match officials, within the last year.</p> <p>Where a relevant body or league raises concerns regarding the suitability of a floodlight system, it will be a matter for the Licensing Committee to determine whether the system meets the terms of the Entry level criteria.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>5.8 Dressing Rooms</b>	The general condition of the dressing rooms shall be at an acceptable level and this will be assessed by the Scottish FA auditor.			
Refers to the facility set aside for the use of players, technicians and match officials on any given match day to change, wash, prepare team tactics, etc.	<p><b>THE FACILITIES</b> The following rooms and facilities of an equivalent level for both teams are a minimum requirement:</p> <ul style="list-style-type: none"> <li>• 1 dressing room for each club (home and visiting team).</li> <li>• Seating facilities for at least 25 persons.</li> <li>• Clothes hanging facilities or lockers for at least 25 persons.</li> <li>• 6 showers.</li> <li>• 2 seated toilets and 2 urinals (or 3 seated toilets)</li> </ul> <p><i>Platinum level requires 3 WC's.</i></p> <ul style="list-style-type: none"> <li>• 1 massage table.</li> <li>• 1 fridge.</li> <li>• 1 tactical board.</li> </ul> <p>Dressing room for match officials:</p> <ul style="list-style-type: none"> <li>• The match officials dressing room must be separate from the team dressing rooms but close by.</li> <li>• Seating facilities for 6 persons.</li> <li>• Clothes hanging facilities or lockers for 6 persons.</li> <li>• 2 showers.</li> <li>• 1 toilet.</li> <li>• 1 table with seating capacity for 6 persons.</li> </ul> <p>Each of the Home and Away Dressing Rooms must be at least 30 square metres over and above the toilet and shower area.</p>	<p><b>THE FACILITIES</b> The following rooms and facilities of an equivalent level for both teams are a minimum requirement:</p> <ul style="list-style-type: none"> <li>• 1 dressing room for each club (home and visiting team).</li> <li>• Seating facilities for at least 25 persons.</li> <li>• Clothes hanging facilities or lockers for at least 25 persons.</li> <li>• 6 showers.</li> <li>• 2 seated toilets and 2 urinals (or 3 seated toilets)</li> </ul> <ul style="list-style-type: none"> <li>• 1 massage table.</li> <li>• 1 fridge.</li> <li>• 1 tactical board.</li> </ul> <p>Dressing room for match officials:</p> <ul style="list-style-type: none"> <li>• The match officials dressing room must be separate from the team dressing rooms but close by.</li> <li>• Seating facilities for 5 persons.</li> <li>• Clothes hanging facilities or lockers for 5 persons.</li> <li>• 1 shower.</li> <li>• 1 toilet.</li> <li>• 1 table with seating capacity for 5 persons.</li> </ul> <p>Each of the Home and Away Dressing Rooms must be at least 20 square metres over and above the toilet and shower area.</p>	<p><b>THE FACILITIES</b> The following rooms and facilities of an equivalent level for both teams are a minimum requirement:</p> <ul style="list-style-type: none"> <li>• 1 dressing room for each club (home and visiting team).</li> <li>• Seating facilities for at least 22 persons.</li> <li>• Clothes hanging facilities or lockers for at least 22 persons.</li> <li>• 5 showers.</li> <li>• 1 seated toilet and 1 urinal or 2 seated toilets.</li> </ul> <ul style="list-style-type: none"> <li>• 1 massage table.</li> </ul> <p>Dressing room for match officials:</p> <ul style="list-style-type: none"> <li>• The match officials dressing room must be separate from the team dressing rooms but close by.</li> <li>• Seating facilities for 5 persons.</li> <li>• Clothes hanging facilities or lockers for 5 persons.</li> <li>• 1 shower.</li> <li>• 1 toilet.</li> <li>• 1 table with seating capacity for 5 persons.</li> </ul>	<p><b>THE FACILITIES</b> The following rooms and facilities of an equivalent level for both teams are a minimum requirement:</p> <ul style="list-style-type: none"> <li>• 1 dressing room for each club (home and visiting team).</li> <li>• Seating facilities for at least 22 persons.</li> <li>• Clothes hanging facilities or lockers for at least 22 persons.</li> <li>• 5 showers.</li> <li>• 1 seated toilet and 1 urinal or 2 seated toilets.</li> </ul> <ul style="list-style-type: none"> <li>• 1 massage table.</li> </ul> <p>Dressing room for match officials:</p> <ul style="list-style-type: none"> <li>• The match officials dressing room must be separate from the team dressing rooms but close by.</li> <li>• Clothes hanging facilities or lockers for 4 persons.</li> <li>• 1 shower.</li> <li>• 1 toilet for the sole use of the match officials either in or next to the dressing room itself.</li> </ul>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>5.9 Technical Areas</b>	<p>Clubs shall provide a covered seating area next to the field that shall accommodate a minimum of 13 persons.</p> <p>The technical area extends 1m on either side of the designated seated area and extends forward up to a distance of 1m from the touch line.</p> <p>It is best practice that a seated and covered area be provided for the fourth official.</p>	<p>Clubs shall provide a covered seating area next to the field that shall accommodate a minimum of 11 persons.</p> <p>The technical area extends 1m on either side of the designated seated area and extends forward up to a distance of 1m from the touch line.</p>	<p>Clubs shall provide a covered seating area next to the field.</p> <p>The technical area extends 1m on either side of the designated seated area and extends forward up to a distance of 1m from the touch line.</p>	<p>Clubs shall provide a seated area next to the field.</p> <p>The technical area extends 1m on either side of the designated seated area and extends forward up to a distance of 1m from the touch line.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.10 Player Medical and First Aid Facilities</b></p> <p>Refers to the first aid and medical facilities available for the use of treating players and match officials.</p>	<p>A medical examination room for players and match officials shall be provided in the immediate vicinity of the dressing rooms and the field of play. This room shall be accessible without having to enter via either the Home or Away dressing rooms or access may be via both the Home and Away dressing rooms. This room is not the first aid room for the use of spectators which is a further requirement as detailed in 5.14.</p> <p>The doors and corridors leading to this room shall be wide enough to allow stretchers and wheelchairs through. The specifics of the room including the contents and a system for renewal shall be agreed with the club's medical personnel. As a minimum the room shall have a supply of hot and cold running water.</p>			<p>It is permissible for the club to use the medical area as designated in 5.14 of the criteria for the use of players and match officials.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>5.11 Doping Control Area</b>	<p>This room shall be near to the teams and match officials dressing rooms and inaccessible to anyone not involved in the doping procedure.</p> <p>The room shall meet the following minimum requirements:</p> <ul style="list-style-type: none"> <li>• 1 seated toilet.</li> <li>• 1 washbasin with running water.</li> <li>• Seating for 4 persons and clothes hanging facilities.</li> <li>• 1 desk.</li> <li>• Chairs</li> <li>• Provision of drinking fluid in glass sealed bottles.</li> </ul>		<p>The club will be in a position to provide a private area with toilet facility in event that it is required.</p>	
	<p><b><i>NB - The room must be completely separate from the team medical area or spectators medical area.</i></b></p>		<p><b><i>NB – this room may also be the normal team medical area provided that it is not used for that purpose on the day of the doping control procedure.</i></b></p>	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>5.12 Ground Regulations</b>	<p>The club should arrange to have its ground regulations fixed in suitable areas of the ground in such a way that the spectators can read them.</p> <p>The Ground Regulations on display shall have been agreed by the Football Safety Officers Association Scotland (where relevant) and the league in which the club is in membership of.</p> <p>Where tickets are issued, the ground rules shall be clearly detailed on the ticket.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.13 Spectator Areas</b></p> <p>Refers to the areas where spectators are accommodated during the match and includes:</p> <ul style="list-style-type: none"> <li>• The available capacity.</li> <li>• The number of seated and standing places available.</li> <li>• The available level of cover.</li> <li>• The documented capacity should be updated annually either by means of the Safety Certificate or other appropriate documentation provided by the Local Authority</li> </ul>	<p><b>SEATS OR STANDING PLACES</b> The ground shall be all seated save for any permitted safe standing area as hereinafter provided and include provision for wheelchairs.</p> <p>Seats shall be individually numbered with a backrest of 30cm as a minimum.</p> <p>It is acceptable for the ground to include a 'safe standing' area, provided that it has received the required approval from the Local Authority and the relevant League Body.</p> <p><b>LEVEL OF COVER</b> All seats within the ground shall be covered.</p> <p>Minimum level of capacity is 6,000 covered seats.</p> <p><b>DOCUMENTED CAPACITY</b> The ground will have a capacity calculated by a competent person in accordance with the Green Guide.</p> <p><b>AVAILABLE AREAS</b> Spectators will be capable of being accommodated around four sides of the ground i.e. in the stand areas behind each goal and behind each touchline.</p>	<p><b>SEATS OR STANDING PLACES</b> There may be seats and standing. There shall be provision for wheelchairs.</p> <p><b>LEVEL OF COVER</b> There shall be an adequate level of cover available for both home and away spectators.</p> <p>Minimum level of capacity is 1,000 covered seats, 500 in one area.</p> <p><b>DOCUMENTED CAPACITY</b> The ground will have a capacity calculated by a competent person in accordance with the Green Guide.</p> <p><b>AVAILABLE AREAS</b> Spectators will be capable of being accommodated around at least three sides of the ground or four if four were ever constructed or used for one season or more as spectator areas.</p> <p>It is acceptable for the club to leave a maximum of one of these three or four areas outwith the terms of the Safety Certificate and therefore unavailable for use.</p>	<p><b>SEATS OR STANDING PLACES</b> There may be seats and standing. There shall be provision for wheelchairs.</p> <p><b>LEVEL OF COVER</b> There shall be an adequate level of cover available for both home and away spectators.</p> <p>Minimum level of capacity is 500 covered places.</p> <p><b>DOCUMENTED CAPACITY</b> The ground will have a capacity calculated by a competent person in accordance with the Green Guide.</p> <p><b>AVAILABLE AREAS</b> Spectators will be capable of being accommodated in all areas within the ground which were ever constructed or used for one season or more as spectator areas.</p> <p>It is acceptable however for the club to leave a maximum of one area outwith the terms of the Safety Certificate and therefore unavailable for use.</p>	<p><b>SEATS OR STANDING PLACES</b> There may be seats and standing places available.</p> <p><b>LEVEL OF COVER</b> Minimum level of capacity is 100 covered places.</p> <p><b>DOCUMENTED CAPACITY</b> The club will be responsible for documenting and agreeing the capacity with the local authority having taken into account the contents of Section 2 of the Green Guide. This may include a normal operational capacity and a maximum capacity.</p> <p>The capacity figure should take account of the toilet provision. As a minimum however clubs are required to have the following toilet provision regardless of the capacity figure provided –</p> <p>Male – 2 urinals (or equivalent) and 1 WC Female – 2 WC's Accessible – 1WC The accessible WC shall be in addition to the requirements listed above.</p> <p><b>AVAILABLE AREAS</b> Spectators will be accommodated in areas which are fit for purpose</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.14 Spectator First Aid Facilities</b></p> <p>Refers to appropriate medical, nursing, paramedic and first aid provision for spectators within club grounds. See section 18 of the Green Guide.</p>	<p><b>MEDICAL AND FIRST AID RISK ASSESSMENT</b> Clubs shall commission a medical risk assessment from a competent person or organisation.</p> <p><b>MEDICAL PLAN</b> From the results of the medical risk assessment, clubs shall have in place a written Medical Plan. This shall include but is not limited to the following:</p> <ul style="list-style-type: none"> <li>• <b>Medical Facilities</b> A designated first aid room is required. At the very least the facility should have heating and lighting, a supply of hot and cold water as well as drinking water, an accessible toilet facility, a couch with adequate space, a storage facility and a means of communication. The room should be well signposted throughout the ground. This room shall be accessible without having to enter via either the Home or Away dressing rooms.</li> <li>• <b>Medical Expertise Provision</b> It is the responsibility of clubs to ensure that an appropriate level of medical expertise is available for its matches.</li> <li>• <b>Medical and First Aid Equipment</b> It is the responsibility of each club to ensure that appropriate medical equipment is provided.</li> </ul> <p>Both the Medical Risk Assessment and the Medical Plan documents should be reviewed annually and marked as such.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.15 Provision for Disabled Spectators</b></p> <p>Refers to the provision of accessible services for disabled spectators.</p>	<p><b>APPOINT A DISABILITY ACCESS OFFICER</b> To support the provision of inclusive, accessible facilities and services. The DAO will regularly meet and engage with the relevant club personnel on all related matters. The DAO contact details should be published on the club website.</p>			<p><b>APPOINT A NOMINATED INDIVIDUAL</b> For implementing club policy and the actioning of identified reasonable adjustments.</p>
	<p><b>CREATE THE CLUB DISABLED POLICY</b> Clubs shall create a central policy setting out their commitment to meet their duties under the Equality Act 2010. The policy is to be published on the club's web site and be available in printed format. It is also preferred that printed versions in large print and alternative formats be made available.</p> <p><b>CARRY OUT AN ACCESS APPRAISAL</b> Engaging an appropriate disability group to carry out an access appraisal. Following this appraisal a club will have identified build modification dates for club properties and will be able to demonstrate changes to previous practices where relevant. New access appraisals should be conducted at least every five years.</p> <p><b>DEMONSTRATE ACTIVITIES IN RELATION TO THE ACCESS APPRAISAL</b> The club shall be in a position to demonstrate reasonable adjustments in relation to those issues identified from the appraisal, any reason for no change should be justified.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.15 Provision for Disabled Spectators (cont.)</b></p> <p>Refers to the provision of accessible services for disabled spectators.</p> <p><i>When considering the accessible facilities at the ground the club should refer to the following UEFA document, which is available on the Club Extranet - A Good Practice Guide to Creating an Accessible Stadium &amp; Matchday Experience.</i></p>	<p><b>FACILITIES</b></p> <ul style="list-style-type: none"> <li>• Designated accessible WC's. The accessible WC must have grab rails and an emergency alarm as a minimum.</li> <li>• Accessible parking — available for Home and Away fans with a booking system in place.</li> <li>• Access to catering with an ordering service in place as a contingency.</li> <li>• A covered area for both home and away supporters.</li> <li>• A covered area will be available for wheelchair users which allows a wheelchair user to be accommodated with away supporters at all games.</li> <li>• Permanent Personal Assistant seating adjacent to wheelchair spaces. It is best practice that this seating it beside the wheelchair user.</li> <li>• Accessible hospitality facilities must be available for use by Home and Away fans at all matches.</li> <li>• There shall be a minimum of 10 covered and elevated wheelchair positions within the ground. These will be designated as wheelchair positions at all games. In normal circumstances 'elevated' will be considered to be a minimum of 80cm from ground level.</li> <li>• Audio commentary in place for home partially sighted/blind fans as a minimum.</li> <li>• <b>At Platinum level all levels of hospitality packages available will be accessible to wheelchair users.</b></li> </ul>	<p><b>FACILITIES</b></p> <ul style="list-style-type: none"> <li>• Designated accessible WC's. The accessible WC must have grab rails and an emergency alarm as a minimum.</li> <li>• Accessible parking — available for Home and Away fans with a booking system in place.</li> <li>• Access to catering or an ordering service in place.</li> <li>• A covered area for both home and away wheelchair users. A covered area will be available for wheelchair users which allows a wheelchair user to be accommodated with away supporters at all games. There should be a covered area for a minimum of 8 wheelchairs that provides direct cover from the elements, rather than relying on the stand roof for cover, if this area is pitchside.</li> <li>• Permanent Personal Assistant seating adjacent to wheelchair spaces. It is best practice that this seating it beside the wheelchair user.</li> <li>• Accessible hospitality facilities must be available for use by Home and Away fans at all matches.</li> <li>• Audio commentary in place for home partially sighted/blind fans as a minimum.</li> </ul>	<p><b>FACILITIES</b></p> <ul style="list-style-type: none"> <li>• A designated accessible WC. The accessible WC must have grab rails and an emergency alarm as a minimum.</li> <li>• Accessible parking</li> <li>• Access to catering or an ordering service in place</li> <li>• Area available for wheelchair users under cover and with no obstructions to sightlines.</li> <li>• Personal Assistant seating adjacent to wheelchair user spaces. It is best practice that this seating it beside the wheelchair user.</li> </ul>	<p><b>FACILITIES</b></p> <ul style="list-style-type: none"> <li>• A designated accessible WC</li> <li>• Accessible parking.</li> <li>• Access to catering or an ordering service in place.</li> <li>• A covered area with space for at least 2 wheelchairs and Personal Assistants.</li> </ul>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.16 Photographer Facilities</b></p> <p>Refers to the facilities available within the ground to assist media photographers.</p>	<p><b>PITCH SIDE ACCESS</b> Clubs shall have pitch side access for at least 20 photographers.</p> <p><b>ROOM</b> A room shall be set aside for photographers within easy access to the field. This shall have 8 power points, phone/internet connections or wi-fi.</p>	<p><b>ROOM</b> A room shall be set aside for photographers within easy access to the field. This shall have 8 power points, phone/internet connections or wi-fi.</p>	Best practice only.	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>5.17 Media Facilities</b></p> <p>Refers to the facilities available within the ground to assist the media representatives.</p>	<p><b>MEDIA ROOM</b> One room, a minimum of 50 square meters preferably in the same stand as the dressing rooms and equipped with 10 individual or linked workstations as required. Each workstation shall have its own electricity supply and telephone socket. Free Wi-Fi will be available. This room must be accessible to media representatives before and after all matches at the ground.</p> <p><b>PRESS BOX/SEATS</b> The press box or seats shall be located in a central area of the ground, fully covered and with an unhindered view of the field. There shall be 25 places available each with a desktop and an electricity supply. A phone/modem point/free Wi-Fi or a secure internet connection will be available.</p> <p><b>PRESS CONFERENCE ROOM</b> The media room may be used for this purpose.</p>	<p><b>MEDIA ROOM</b> The club shall have a room or area preferably in the same stand as the dressing rooms equipped with 10 individual or linked workstations as required. Each workstation shall have its own electricity supply and telephone socket. Free Wi-Fi will be available.</p> <p><b>PRESS BOX/SEATS</b> The press box or seats shall be located in a central area of the ground, fully covered and with an unhindered view of the field. There shall be 10 places available each with a desktop and an electricity supply. A phone/modem point/free Wi-Fi or a secure internet connection will be available.</p>	Best practice only.	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>5.18 TV and Radio Facilities</b>  Refers to the facilities available within the ground to assist the television and radio media representatives.	<b>COMMENTARY POSITIONS</b> Clubs shall have a minimum of 15 seats for television, radio and internet commentary each comprising a desk and separated from adjoining press areas.	<b>COMMENTARY POSITIONS</b> Clubs shall have a minimum of 8 seats for television, radio and internet commentary each comprising a desk and separated from adjoining press areas.	Best practice only.	
	<b>CAMERA POSITIONS</b> Clubs shall provide a suitable gantry or gantries for use by television cameras and any other moving picture cameras in such an area of its ground and at such an elevation to allow for clear and unobstructed coverage of matches.			
	<b>TV STUDIO</b> Clubs shall be equipped with a TV studio or have an area that may be used for this purpose.			
	<b>OB VAN AREA</b> Clubs shall have adequate provision to allow for OB van parking.			

## SECTION 6

## FIRST TEAM FOOTBALL CRITERIA

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
6.1 Training and Coaching Facilities for Senior Players	Clubs will have access to training facilities, or have these available on lease or be contracted with suitable training facilities for a minimum period of one season.			Clubs will have access to a training facility.
	<p>Clubs must be able to provide an agreement, signed by both parties, giving details of the facilities covered and when they are available for use. Such agreements should include details of the financial terms applicable.</p> <p><b>At Platinum level the club should either own or have a lease or contract for a minimum period of five seasons for each facility as detailed below</b></p> <p>Suitable facilities at this level shall minimally include access to the following:</p> <ul style="list-style-type: none"> <li>• an outdoor grass facility.</li> <li>• an outdoor 3G standard synthetic facility</li> </ul> <p><b>and/or</b></p> <ul style="list-style-type: none"> <li>• an indoor 3G facility.</li> </ul> <p>the provision of dressing rooms on site to accommodate this infrastructure.</p>	<p>Clubs must be able to provide an agreement, signed by both parties, giving details of the facilities covered and when they are available for use. Such agreements should include details of the financial terms applicable.</p> <p>Suitable facilities at this level shall minimally include access to the following:</p> <ul style="list-style-type: none"> <li>• an outdoor grass or 3G standard synthetic facility.</li> </ul> <p>Additionally, clubs will be able to demonstrate that training facilities are available to accommodate the club training requirements during the winter period.</p>	<p>Clubs must be able to provide written evidence that the facilities are available to use as required by the club.</p> <p>Suitable facilities at this level shall minimally include access to the following:</p> <ul style="list-style-type: none"> <li>• an outdoor grass or synthetic facility.</li> </ul> <p>Additionally, clubs will be able to demonstrate that training facilities are available to accommodate the club training requirements during the winter period.</p>	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>6.2 Medical and First Aid Provision at Training Venues (Senior Players)</b></p> <p>Refers to the first aid and medical facilities and the medical personnel in attendance within the club training facility for treating senior players.</p>	<p>The club shall ensure that Medical kit as per the UEFA minimum medical requirements (see Appendix 7) is available and in the possession of the club Doctor or Physiotherapist at all events.</p> <p>A physiotherapist (as defined at 6.9) or club doctor (as defined at 6.8) must be in attendance.</p> <p><i>At Platinum level a Physiotherapist (as defined at 6.9) or doctor (as defined at 6.8) who holds an appropriate Advanced Pitchcare course Certified approved by the Scottish FA must be in Attendance. See Appendix 4.</i></p>	<p>The club shall ensure that a medical kit bag or first aid kit approved by the Club Doctor (as defined at 6.8) is available and in the possession of the designated club medical representative at all events. This medical kit must contain an Automated External Defibrillator (AED).</p> <p>A club representative in possession of a Sports First Aid Certificate from a Scottish FA approved Provider (See Appendix 4) must be in attendance at each training Venue.</p> <p>Clubs are required to consider the terms of Appendix 3 and to confirm in writing that the course attended by club personnel meets the minimum requirements. A template form provided by the Scottish FA must be used for this purpose.</p> <p>As a minimum two club personnel should have the required Sports First Aid or higher standard of qualification.</p>		

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>6.3 Medical and First Aid Facilities for Senior Players Rehabilitation</b></p>	<p>The club shall have a medical examination facility for the rehabilitation of injured players. This may either be within the club ground or at the senior team training facility. This facility shall be separate from the team dressing room areas.</p> <p>The specific requirements for the facility shall have been agreed between the club and the Club Doctor (as defined at 6.8).</p> <p><i>Platinum Level – The facility will be at the team training facility.</i></p>	<p>The club shall have a medical examination facility for the rehabilitation of injured players.</p> <p>This may either be within the club ground or at the senior team training facility.</p> <p>The specific requirements for the facility shall have been agreed between the club and the Club Doctor (as defined at 6.8).</p>		<p>The club shall have a medical examination facility for the rehabilitation of injured players. This may either be within the club ground or at the senior team training facility or by arrangement with a suitable third-party provider (e.g. a private medical or physiotherapy practice).</p> <p>The specific requirements for the facility shall have been agreed between the club and the Club Doctor (as defined at 6.8).</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>6.4 Medical and First Aid Provision for Senior Players at Matches</b></p> <p>Refers to the personnel in attendance within the club ground at matches for treating senior players.</p>	<p><b>PERSONNEL</b> Clubs shall ensure that the following are in attendance at each first team match:</p> <ul style="list-style-type: none"> <li>• Club Doctor (as defined at 6.8).</li> <li>• Club Physiotherapist (as defined at 6.9).</li> </ul> <p>A physiotherapist (as defined at 6.9) and doctor (as defined at 6.8) who each hold an appropriate Advanced Pitchcare course certificate approved by the Scottish FA must be in Attendance. See Appendix 4</p> <p>At other senior team matches a Physiotherapist (as defined at 6.9) must be in attendance.</p> <p><b>EQUIPMENT</b> The club shall ensure that medical kit as per the UEFA minimum medical requirements (see Appendix 7) is available and in the possession of the club doctor or physiotherapist at all matches.</p>	<p><b>PERSONNEL</b> Clubs shall ensure that the following are in attendance at each first team match:</p> <ul style="list-style-type: none"> <li>• Club Doctor (as defined at 6.8)*</li> <li>• Club Physiotherapist (as defined at 6.9).</li> </ul> <p>*It is acceptable for the home and away clubs to arrange, prior to the match, for one Doctor to be available on the day of the match.</p> <p>It is acceptable when the Club Doctor is unavailable and the Club are unable to source a replacement Doctor, a qualified paramedic can be used as an alternative.</p> <p>At other senior team matches a Physiotherapist (as defined at 6.9) must be in attendance.</p> <p><b>EQUIPMENT</b> The club shall ensure that medical kit as per the UEFA minimum medical requirements (see Appendix 7) is available and in the possession of the club doctor or physiotherapist at all matches.</p>	<p><b>PERSONNEL</b> Clubs shall ensure that the following are in attendance at each first team match:</p> <ul style="list-style-type: none"> <li>• Club Doctor (as defined at 6.8)*</li> <li>• Club Physiotherapist or Therapist (as defined at 6.9).</li> </ul> <p>*It is acceptable for the home and away clubs to arrange, prior to the match, for one Doctor to be available on the day of the match. It is acceptable when the Club Doctor is unavailable and the Club are unable to source a replacement Doctor, a qualified paramedic can be used as an alternative.</p> <p>At other senior team matches a club representative in possession of a Sports First Aid Certificate from a Scottish FA approved provider must be in attendance.</p> <p><b>EQUIPMENT</b> The club shall ensure that medical kit as per the UEFA minimum medical requirements (see Appendix 7) is available and in the possession of the club doctor or physiotherapist at all matches.</p>	<p><b>PERSONNEL</b> A club representative in possession of a Sports First Aid Certificate from a Scottish FA approved provider must be in attendance.</p> <p>Clubs are required to consider the terms of Appendix 3 and to confirm in writing that the course attended by club personnel meets the minimum requirements. A template form provided by the Scottish FA must be used for this purpose.</p> <p>As a minimum two club personnel should have the required Sports First Aid or higher standard of qualification.</p> <p><b>EQUIPMENT</b> The club must ensure that a Medical kit bag or first aid kit approved by the Club Doctor (as defined at 6.8) is available and in the possession of the designated club medical representative at all events. This medical kit must contain an Automated External Defibrillator (AED).</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>6.5 Medical Examination and Records</b>	<p><b>SCOPE</b> 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 2020/21 season up to 28 February 2021.</p> <p><b>MEDICAL RECORDS</b> The Club Doctor (as defined at 6.8) 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><b>MEDICAL EXAMINATIONS</b> Each player within scope shall be subject to medical examinations and tests to be carried out on an annual basis (with the exception of Echo Tests every 2 years). These are detailed in Section 4 of the Annex.</p>	<p>Best practice only.</p>		

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>6.6 Team Manager/ Head Coach</b></p> <p>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. Where the club has joint Team Managers in place both of them are required to meet the terms of the criteria.</p>	<p>Club shall have an individual in place fulfilling this function. There shall be a written contract in place between the club and the Team Manager. This shall be signed by both parties and may include a duration period. The terms of the contract shall be made available to the Scottish FA at the audit. The contract will be inspected at that time but not retained by the Scottish FA.</p>		<p>Club shall have an individual in place fulfilling this function. There shall be a written contract in place between the club and the Team Manager. This shall be signed by both parties and may include a duration period. The terms of the contract shall be made available to the Scottish FA at the audit. The contract will be inspected at that time but not retained by the Scottish FA.</p> <p>Where the position is unpaid a written agreement may be provided in place of a contract. This again shall be signed by both parties.</p>	
	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <p>a) have a Level 5 (Adult) Qualification  or  b) have a Level 4 (Adult) Qualification and have commenced the Level 5 (Adult) Course  or  c) have a Recognition of Competence Award.</p> <p><i>In the case of a Platinum Award, the job holder must have completed the Level 5 Course.</i></p>	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <p>a) have a Level 3 (Adult) Qualification and have applied to start or has started the Level 4 (Adult) Course.  or  b) have a Recognition of Competence Award.</p>	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <p>a) have a Level 3 (Adult) Qualification  or  b) have a Recognition of Competence Award.</p>	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <p>a) have a Level 1 (Adult) Qualification  or  b) have a Recognition of Competence Award.</p>
	<p><b>Club coaches shall meet the CPD / CCD requirements as communicated by the Football Development Department of the Scottish FA. Any failure to meet these requirements will be a matter for the Football Development Department to progress and determine as appropriate.</b></p>			

NB - Level 5 = UEFA Pro Licence; Level 4 = A Licence; Level 3 = B Licence; Level 2 = C Licence; Level 1 = 1.1 Introduction to Coaching / 1.2 Youth/Adult Coaching Certificate / 1.3 Youth/Adult Coaching Award

NNB In determining whether a coach is working towards a UEFA Pro-Licence (Level 5 on the Adult Pathway), the Licensing Committee may not consider the coach to have started a course where that coach began the course more than four years previously

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>6.7 First Team Coaches</b></p> <p>Refers to one of the appointed persons assisting the Team Manager with the coaching duties for the first team.</p> <p>Where the club has joint Team Managers in place one of them may perform this role.</p>	<p>There shall be a written contract in place between the club and the named coach nominated by the club to meet the terms of this criterion. This shall be signed by both parties and may have a term of contract stipulated. The terms of the contract shall be made available to the Scottish FA at the audit. The contract will be inspected at that time but not retained by the Scottish FA.</p>		<p>There shall be a written contract in place between the club and the named coach nominated by the club to meet the terms of this criterion. This shall be signed by both parties and may have a term of contract stipulated. The terms of the contract shall be made available to the Scottish FA at the audit. The contract will be inspected at that time but not retained by the Scottish FA.</p> <p>Where the position is unpaid a written agreement may be provided in place of a contract. This again shall be signed by both parties.</p>	
	<p>One of the first team coaches will be qualified as follows (as a minimum):</p> <p>a) have a Level 4 (Adult) Qualification <b>or</b> b) have a Recognition of Competence Award.</p> <p><i>In the case of a Platinum Award, one of the first team coaches other than the Team Manager shall have completed the Level 5 Course.</i></p>	<p>One of the first team coaches will be qualified as follows (as a minimum):</p> <p>a) have a Level 3 (Adult) Qualification <b>or</b> b) have a Recognition of Competence Award.</p>	<p>One of the first team coaches will be qualified as follows (as a minimum):</p> <p>a) have a Level 3 (Adult) Qualification or be participating in the level 3 course <b>or</b> b) have a Recognition of Competence Award.</p>	<p>One of the first team coaches will be qualified as follows (as a minimum):</p> <p>a) have a Level 1 (Adult) Qualification <b>or</b> b) have a Recognition of Competence Award.</p>
	<p><b>Club coaches shall meet the CPD / CCD requirements as communicated by the Football Development Department of the Scottish FA. Any failure to meet these requirements will be a matter for the Football Development Department to progress and determine as appropriate.</b></p>			

NB - Level 5 = UEFA Pro Licence; Level 4 = A Licence; Level 3 = B Licence; Level 2 = C Licence; Level 1 = 1.1 Introduction to Coaching / 1.2 Youth/Adult Coaching Certificate / 1.3 Youth/Adult Coaching Award

NNB In determining whether a coach is working towards a UEFA Pro-Licence (Level 5 on the Adult Pathway), the Licensing Committee may not consider the coach to have started a course where that coach began the course more than four years previously

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>6.8 Club Doctor or Medical Officer</b></p> <p>Refers to the qualified Club Doctor or Medical Officer who is responsible for the medical care of the players at the club.</p>	<p>Club shall have at least one individual in place fulfilling this function. The job holder shall be in possession of a signed job description, contract or service level agreement outlining their duties at the club.</p>	<p>Clubs shall have at least one individual in place fulfilling this function.</p>	<p>Clubs shall have at least one individual in place fulfilling this function.</p>	<p>Best practice.</p>
	<p>Doctors should hold an up to date Advanced Pitchcare Course certificate in one of the courses approved by the Scottish FA</p> <p>See Appendix 4</p> <p><b>Platinum</b>  <b>At least one of the named Doctors should in addition satisfy one of the following:</b></p> <ul style="list-style-type: none"> <li>• <b>Be on the Specialist Medical Register for Sport &amp; Exercise Medicine (SEM).</b></li> <li>• <b>Hold a Master's degree in SEM from a UK university.</b></li> <li>• <b>Hold the Diploma in SEM from the Faculty of Sport &amp; Exercise Medicine (FSEM) (UK).</b></li> <li>• <b>Be a Member or Fellow of the Faculty of Sport &amp; Exercise Medicine (UK).</b></li> </ul>	<p>Doctors should hold an up to date Sports First Aid Course certificate from a Scottish FA approved provider.</p>	<p>Doctors should hold an up to date Sports First Aid Course certificate from a Scottish FA approved provider.</p>	
<p>All Doctors shall be currently practising, licensed by the General Medical Council (UK) and should hold appropriate medical indemnity insurance. It is recommended that doctors inform their medical indemnity provider annually of their role within the club to ensure adequate cover is provided.</p>				

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>6.9 Club Therapist</b></p> <p>Refers to the qualified Physiotherapist or Sports Therapist who is responsible for the physiotherapy or therapy care of the players at the club.</p>	<p>Club shall have at least one individual in place fulfilling this function. The job holder shall be in possession of a signed job description or contract outlining their duties at the club.</p> <p>The club physiotherapist shall be a member of the Health &amp; Care Professions Council (HCPC).</p> <p>Physiotherapists from outwith the UK are required to have their qualifications endorsed by the Health &amp; Care Professions Council (HCPC).</p> <p>Physiotherapists should hold an up to date Advanced Pitchcare Course certificate in one of the courses approved by the Scottish FA – see appendix 4</p> <p><i>At Platinum level at least one of the named club physiotherapists shall hold a Master's degree in SEM or equivalent specialist area, from a UK university.</i></p>	<p>Club shall have at least one individual in place fulfilling this function.</p> <p>The club physiotherapist shall be a member of the Health &amp; Care Professions Council (HCPC).</p> <p>Physiotherapists from outwith the UK are required to have their qualifications endorsed by the Health &amp; Care Professions Council (HCPC).</p> <p><i>Therapists should hold an up to date Sports First Aid Course certificate from a Scottish FA approved provider.</i></p>	<p>As Silver or an individual in place that meets all three of the following requirements:</p> <p>a) a Graduate Sports Therapist</p> <p>b) a member of the professional body, Society of Sports Therapists.</p> <p>c) has appropriate insurance arrangements in place.</p> <p><i>Therapists should hold an up to date Sports First Aid Course certificate from a Scottish FA approved provider.</i></p>	<p>Best practice.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY	
<p><b>6.10 Goalkeeping Coach</b></p> <p>Refers to the person appointed by the club's executive body who is responsible for the coaching of First Team squad goalkeepers at the club</p>	<p>Club shall have an individual in place fulfilling this function. There shall be a written contract in place between the club and the Goalkeeping Coach. This shall be signed by both parties and may include a duration period. The terms of the contract shall be made available to the Scottish FA at the audit. The contract will be inspected at that time but not retained by the Scottish FA.</p>	<p>Club shall have an individual in place fulfilling this function. There shall be a written contract in place between the club and the Goalkeeping Coach. This shall be signed by both parties and may include a duration period. The terms of the contract shall be made available to the Scottish FA at the audit. The contract will be inspected at that time but not retained by the Scottish FA.</p> <p>Where the position is unpaid a written agreement may be provided in place of a contract. This again shall be signed by both parties.</p>	<p>Club shall have an individual in place fulfilling this function. There shall be a written contract in place between the club and the Goalkeeping Coach. This shall be signed by both parties and may include a duration period. The terms of the contract shall be made available to the Scottish FA at the audit. The contract will be inspected at that time but not retained by the Scottish FA.</p> <p>Where the position is unpaid a written agreement may be provided in place of a contract. This again shall be signed by both parties.</p>	<p>Best practice.</p>	
	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <ul style="list-style-type: none"> <li>• have attained the UEFA Goalkeeping A Licence (Level 4).</li> </ul>	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <ul style="list-style-type: none"> <li>• have attained the Goalkeeping Basic Licence (Level 3) on the former Goalkeeping Pathway or UEFA B Goalkeeping Licence (Level 2 on the new Goalkeeping Pathway).</li> </ul> <p><b>From 2022</b> – The minimum mandatory qualification will be UEFA B Goalkeeping Licence.</p>	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <ul style="list-style-type: none"> <li>• have attained the Goalkeeping Intermediate Certificate (Level 2) on the former Goalkeeping Pathway) or 1.3 Goalkeeping Award.</li> </ul> <p><b>From 2022</b> – the minimum mandatory requirement will be 1.3 Goalkeeping Award (the Goalkeeping Intermediate Certificate will no longer be accepted).</p>		
	<p>Club coaches shall meet the CPD / CCD requirements as communicated by the Football Development Department of the Scottish FA.</p> <p>Any failure to meet these requirements will be a matter for the Football Development Department to progress and determine as appropriate.</p>				

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>6.11 Wellbeing of Under 18 Players</b></p> <p>Refers to the policies, procedures and personnel required to ensure the wellbeing and protection of under 18 players registered within the senior club.</p>	<p>The club must demonstrate compliance with the latest Scottish FA Board Directive and attached to this manual as appendix 6 (see Part 5 General Appendix).</p> <p>In addition, the club must comply with the following:</p> <ul style="list-style-type: none"> <li>• The Safeguarding Officer’s contact details must be published on the club’s website.</li> <li>• The club’s Child Wellbeing and Protection Policy must be available on the club website, furthermore the policy should include an introduction from the CEO and/or Board.</li> </ul>			
	<p>Clubs must evidence progress towards embedding Sportscotland’s Standards for Child Wellbeing and Protection by undertaking a self-assessment and producing an action plan. The Child Wellbeing &amp; Protection department will support clubs through this process.</p>			

## SECTION 7

### YOUTH TEAM FOOTBALL CRITERIA

This section of the Manual is relevant only to those clubs that directly run youth football teams at U18 age level and below.

If this section is not applicable, the club will be required to return a completed declaration to the Scottish FA confirming that it does not run any such teams .

The requirements, at Gold, Silver and Bronze levels should be reviewed in tandem with the current Club Academy Scotland (CAS) Minimum Criteria and Advanced Youth Programme 2018 – 2020 criteria. Copies of these documents are available on the club extranet.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>7.1 Academy and Player Development Plans/Academy Planning</b></p> <p>Refers to the plans the club has in place with regard to both the development of the Academy and the development of players within the Academy.</p>	Clubs shall have been awarded Elite – Level 1 or Level 2 by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the CAS Assessment Panel or the Licensing Committee.	<p>Clubs shall have been awarded Performance level by the CAS Assessment Panel or the Licensing Committee or meet the Advanced Youth criteria.</p> <p>Clubs that are not part of the Club Academy Scotland programme shall comply with the Advanced Youth level criteria as a minimum.</p>	Best practice.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>7.2 Coaching Staff and Qualifications</b></p>	Clubs shall have been awarded Elite – Level 1 or Level 2 by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the CAS Assessment Panel or the Licensing Committee.	<p>Clubs shall have been awarded Performance level by the CAS Assessment Panel or the Licensing Committee or meet the Advanced Youth criteria.</p> <p>Clubs that are not part of the Club Academy Scotland programme shall comply with the Advanced Youth level criteria as a minimum.</p>	Where a club has youth teams it shall ensure that it has a minimum Level 1.1 Coach at each age level.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>7.3 Facilities (Match day)</b>	Clubs shall have been awarded Elite – Level 1 or Level 2 by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance level by the CAS Assessment Panel or the Licensing Committee or meet the Advanced Youth criteria.  Clubs that are not part of the Club Academy Scotland programme shall comply with the Advanced Youth level criteria as a minimum.	The club will have access to a match day facility.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>7.4 Facilities (Training)</b>	Clubs shall have been awarded Elite – Level 1 or Level 2 by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance level by the CAS Assessment Panel or the Licensing Committee or meet the Advanced Youth criteria.  Clubs that are not part of the Club Academy Scotland programme shall comply with the Advanced Youth level criteria as a minimum.	The club will have access to a training facility.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>7.5 Talent ID and player recruitment</b>  Refers to the player recruitment plans and scouting protocols in place at the club / Academy.	Clubs shall have been awarded Elite – Level 1 or Level 2 by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance level by the CAS Assessment Panel or the Licensing Committee or meet the Advanced Youth criteria.  Clubs that are not part of the Club Academy Scotland programme shall comply with the Advanced Youth level criteria as a minimum.	Best practice.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>7.6 Support Staff and Services</b>  Refers to the various policies, procedures and personnel required to ensure the protection and wellbeing of U18s	The club must demonstrate compliance with the latest Scottish FA Board Directive and attached to this manual as appendix 6 (see Part 5 General Appendix).  In addition, the club must comply with the following: <ul style="list-style-type: none"> <li>• The Safeguarding Officer's contact details must be published on the club's website.</li> <li>• The club's Child Wellbeing and Protection Policy must be available on the club website, furthermore the policy should include an introduction from the CEO and/or Board.</li> </ul>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>7.7 Football Science &amp; Medicine</b>	Clubs shall have been awarded Elite – Level 1 or Level 2 by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the CAS Assessment Panel or the Licensing Committee.	Clubs shall have been awarded Performance level by the CAS Assessment Panel or the Licensing Committee or meet the Advanced Youth criteria.  Clubs that are not part of the Club Academy Scotland programme shall comply with the Advanced Youth level criteria as a minimum.	See medical criteria below

<b>Medical and First Aid Provision at Training Venues and Matches (Youth Players)</b>	The club shall ensure that a medical kit bag or first aid kit approved by the Club Doctor (as defined in 6.8) is available and in the possession of the designated club medical representative at all events.  A club representative in possession of a Sports First Aid Certificate from a Scottish FA approved provider ( <i>See Appendix 4</i> ) must be in attendance as a minimum. Clubs must ensure that the course content of the provider complies with the agreed Scottish FA criteria for a Sports First Aid Qualification. The criteria are detailed within the general appendix. Clubs are required to consider the terms of Appendix 3 and to confirm in writing that the course attended by the club personnel meets the minimum requirements. A template form provided by the Scottish FA must be used for this purpose.			
<b>Medical Examinations, Records and Procedures for Youth Players</b>	Each club shall ensure that the following is in place relating to the club's youth team players: <ul style="list-style-type: none"> <li>• Contact details are held by the club for the responsible medical representative in place for each match and training event.</li> <li>• That the location of the first aid kit is documented and communicated to relevant personnel.</li> <li>• Details of the local hospital are communicated to relevant personnel.</li> <li>• That the responsibility to ensure that medical care is provided at away matches is assigned to a club representative.</li> <li>• That the responsibilities for each youth coach are identified and communicated in the event of a player accident or injury.</li> <li>• That youth players are tutored in first aid procedures in the event of accident or injury.</li> <li>• That the club has considered its position with regard to the medical examinations and records for youth players.</li> </ul>			

## SECTION 8

### LEGAL, ADMIN, FINANCE AND CODES OF PRACTICE CRITERIA

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.1 Club Statutes</b></p> <p>Refers to the club's statutes or memorandum and articles.</p>	The club shall provide a copy of the current approved club statutes (memorandum and articles).			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.2 Security of Ground Tenure</b></p> <p>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>	<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>In cases where the club shares a ground with a club that plays under a different league body, the club must provide a written agreement, to the satisfaction of the Scottish FA, between the respective league bodies which relates to the scheduling of fixtures at that particular ground.</p> <p>To establish security of tenure the club shall own or have a lease in place for the ground. The lease shall run until at least the end of the season finishing in May following the end of the year to which the Licence award relates.</p> <p><i>To meet the Platinum standard the club will own its ground or have a 10 year lease in place which grants exclusive use or primacy of use to that club.</i></p>	<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>In cases where the club shares a ground with a club that plays under a different league body, the club must provide a written agreement, to the satisfaction of the Scottish FA, between the respective league bodies which relates to the scheduling of fixtures at that particular ground.</p> <p>To establish security of tenure the club shall own or have a lease in place for the ground or such other formal documentation that satisfies the security of tenure criterion. The lease shall run until at least the end of the season finishing in May following the end of the year to which the Licence award relates.</p>	<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>In cases where the club shares a ground with a club that plays under a different league body, the club must provide a written agreement, to the satisfaction of the Scottish FA, between the respective league bodies which relates to the scheduling of fixtures at that particular ground.</p> <p>To establish security of tenure the club shall own or have a lease in place for the ground or such other formal documentation that satisfies the security of tenure criterion. The lease shall run until at least the end of the season finishing in May following the end of the year to which the Licence award relates.</p>	<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>In cases where the club shares a ground with a club that plays under a different league body, the club must provide a written agreement, to the satisfaction of the Scottish FA, between the respective league bodies which relates to the scheduling of fixtures at that particular ground.</p> <p>To establish security of tenure the club shall own or have a lease in place for the ground or such other formal documentation that satisfies the security of tenure criterion. The lease shall run until at least the end of the season finishing in May following the end of the year to which the Licence award relates.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.3 Club Administration</b></p> <p>Refers to the infrastructure to run the club's operations.</p>	Club shall have a contactable named operator who is available via phone, fax and email.			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.4 Finance Manager</b></p> <p>Refers to the person appointed by the club's executive is body who is responsible for the finance matters of the football club.</p>	<p>The club shall have an individual in place fulfilling this function on a full-time or part-time basis. The job holder shall be in possession of a signed job description or contract outlining their duties at the club.</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. This SLA should list various functions that are carried out on at least a monthly basis.</p> <p>In either case the Finance Manager/provider of financial services shall be a member of a professional CCAB CIMA/CGMA body or overseas equivalent.</p>		<p>The club shall have an individual in place fulfilling this function on a full-time or part-time basis The job holder shall be in possession of a signed job description or contract outlining their duties at the club.</p> <p>Alternatively the club may use the services of a Director / Board Member/ Committee Member of club.</p> <p>In either case the Finance Manager/ provider of financial services shall be a member of a professional CCAB/CIMA/ CGMA body or overseas equivalent.</p>	<p>The club shall have an individual in place fulfilling this function.</p>
<p>For the avoidance of doubt, an agreement between the club and an external agency to provide the annual audit of the club, does not meet the terms of this criterion.</p>				

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.5 Safety Officer</b></p> <p>Refers to the person or persons appointed by a club's executive body that are responsible for the safety, security and stewarding matters at the registered ground in accordance with Sections 3.7, 3.8 and 3.9 of the Green Guide.</p>	<p>Club shall have at each match, a nominated Safety Officer who is a member of the FSOAS and who has successfully completed the level 4 course.</p> <p>There will additionally be an appointed deputy in place who is a member of the FSOAS and who has started the level 4 course.</p>	<p>Club shall have at each match, a nominated Safety Officer who is an associate member of the FSOAS and who has started the level 4 course.</p> <p>Exceptional cases may be referred to the Licensing Committee for consideration where the nominated Safety Officer is not a member of the FSOAS.</p>		<p>Individual appointed and in the role.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.6 Media Officer</b></p> <p>Refers to the person appointed by the club's executive is body who is responsible for the media communications and liaison at the club.</p>	Individual in role with job description.	Club shall be able to demonstrate at audit that these duties have been assigned to a designated club representative.		

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.7 Employers Liability Insurance</b></p> <p>Refers to the insurance provisions that a club has in place in order to protect the club's legal liability for personal injury to the club's employees.</p>	The club shall ensure that it has Employers Liability Insurance in place for the season in question as a minimum. This will provide a minimum limit of indemnity of £25m on any one occurrence.	The club shall ensure that it has Employers Liability Insurance in place for the season in question as a minimum. This will provide a minimum limit of indemnity of £10m on any one occurrence.		

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.8 Public Liability Insurance</b></p> <p>Refers to the insurance provisions that a club has in place in order to protect the club's legal liability to third parties for personal injury or damage.</p>	The club shall ensure that it has Public Liability Insurance in place for the season in question as a minimum. This will provide a minimum limit of indemnity of at least £25m on any one occurrence/unlimited to any one period.	The club shall ensure that it has Public Liability Insurance in place for the season in question as a minimum. This will provide a minimum limit of indemnity of at least £5m on any one occurrence/unlimited to any one period.		

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.9 Products Liability Insurance</b></p> <p>Refers to the insurance provisions that a club has in place in order to protect the club's legal liability to third parties arising out of products supplied by the club.</p>	The club shall ensure that it has Products Liability Insurance in place for the season in question as a minimum. This will provide a minimum limit of indemnity of at least £25m on any one occurrence and in the aggregate on any one year.	The club shall ensure that it has Products Liability Insurance in place for the season in question as a minimum. This will provide a minimum limit of indemnity of at least £5m on any one occurrence and in the aggregate on any one year.		

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.10 Personal Accident Insurance</b></p> <p>Refers to the insurance provisions that a club has in place in order to protect the club's legal liability arising out of death or bodily injury to the club's registered players.</p>	<p>The club is to provide cover for Death and Permanent Total Disablement as a result of an accident or sickness from playing Professional Football.</p>		<p>The club is to provide cover for Death and Permanent Total Disablement as a result of an accident or sickness from playing Professional Football.</p> <p><i>or</i></p> <p>The club shall ensure that it has Personal Accidental Insurance in place for the benefit of the player. The following cover will be the minimum to be in place for all registered players at the club for the season in question. This will provide each player with £25,000 for accidental death and permanent total disablement (from usual occupation). In addition, temporary total disablement cover of £50 per week up to maximum of 52 weeks (from usual occupation).</p>	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>8.11 Annual Financial Statements</b>	<p>Each club shall be required to provide a copy of its audited annual financial statements prepared according to the Companies Act 2006 and relevant accounting standards either International Financial Reporting Standards (IFRS) or the UK Generally Accepted Accounting Practice.</p> <p>Audited financial statements shall include the auditor's report.</p> <p>The statements shall refer to the period ended 2020.</p> <p>Clubs will provide this information as follows – SPFL clubs – by 31 March 2021 All other clubs – by 30 April 2021</p> <p>The auditor's report in respect of the annual financial statements shall not include an adverse or disclaimer of opinion.</p> <p>The auditor's report in respect of the annual financial statements shall not include an emphasis of matter or a qualified opinion/ conclusion in respect of going concern.</p>	<p>Each club shall be required to provide a copy of its audited annual financial statements prepared according to the Companies Act 2006 and relevant accounting standards either International Financial Reporting Standards (IFRS) or the UK Generally Accepted Accounting Practice.</p> <p>Audited financial statements shall include the auditor's report.</p> <p>The statements shall refer to the period ended 2020.</p> <p>Clubs will provide this information as follows - SPFL clubs – by 31 March 2021 All other clubs – by 30 April 2021</p> <p>The auditor's report in respect of the annual financial statements shall not include an adverse or disclaimer of opinion.</p>	<p>For a Limited Company: As Gold/Silver</p> <p>For an Unincorporated body: The club shall be required to provide a copy of its annual financial statements prepared by a qualified accountant and approved by the club members at a General Meeting.</p> <p>The financial statements shall consist of, as a minimum, a Profit and Loss Account and Balance Sheet. Approval by members shall be evidenced by the appropriate signatures on the face of the financial statements, or the appropriate Extract of Minutes.</p> <p>The statements shall refer to the period ended 2020.</p> <p>Clubs will provide this information as follows – SPFL clubs – by 31 March 2021 All other clubs – by 30 April 2021</p>	<p>For a Limited Company: The club shall be required to provide a copy of its annual financial statements which have been approved by the Directors. The financial statements shall consist of, as a minimum, a Profit and Loss Account and Balance Sheet. Approval shall be evidenced by the appropriate signatures on the face of the financial statements.</p> <p>For an Unincorporated body: The club shall be required to provide a copy of its annual financial statements which have been approved by the club members at a General Meeting. The financial statements shall consist of, as a minimum, a Profit and Loss Account and Balance Sheet. Approval by members shall be evidenced by the appropriate signatures on the face of the financial statements, or the appropriate Extract of Minutes.</p> <p>The statements shall refer to the period ended 2020.</p> <p>Clubs will provide this information as follows - SPFL clubs – by 31 March 2021 All other clubs – by 30 April 2021</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<b>8.11 Annual Financial Statements (cont)</b>	<p>Where the auditor's report in respect of the annual financial statements includes an emphasis of matter or a qualified opinion/conclusion in respect of a matter other than going concern, a club may meet the terms of the Gold criterion provided that it meets certain conditions as set out by the Licensing Committee, at its discretion, from time to time.</p> <p>Where the annual financial statements disclose a net liabilities position, a club cannot meet the Gold criterion.</p>	<p>Where the auditor's report in respect of the annual financial statements includes an emphasis of matter or a qualified opinion/conclusion in respect of either Going Concern or a matter other than going concern, a club may meet the terms of the Silver criterion provided that it meets certain conditions as set out by the Licensing Committee, at its discretion, from time to time.</p> <p>Where the annual financial statements disclose a net liabilities position, a club may meet the terms of the Silver criterion provided that it meets certain conditions as set out by the Licensing Committee, at its discretion, from time to time.</p>	<p>The auditor's report in respect of the annual financial statements shall not include an adverse or disclaimer of opinion.</p>	<p>Where the auditor's report in respect of the annual financial statements includes an adverse or disclaimer of opinion, a club may meet the terms of the Entry criterion provided that it meets certain conditions as set out by the Licensing Committee, at its discretion, from time to time</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.12 Financial Information</b></p> <p>Clubs are required to provide a summary of financial information drawn from the Audited Accounts submitted at 8.11.</p> <p>Clubs should be aware that this information may be made available via the Scottish FA website.</p>	<p>A club is required to submit a summary of financial information covering the reporting year for 2020 and the previous two years i.e. 2019 and 2018 as detailed below.</p> <p>Clubs will provide this information as follows -</p> <ul style="list-style-type: none"> <li>• SPFL clubs – by 31 March 2021</li> <li>• All other clubs – by 30 April 2021</li> </ul> <p><i>Unless the 2018 &amp; 2019 figures have not previously been provided the club only requires to provide the 2020 figures.</i></p>			
		<i>Year ended 2018</i>	<i>Year ended 2019</i>	<i>Year ended 2020</i>
	Period Ended			
	Turnover	£	£	£
	Wages (Total Payroll Costs)	£	£	£
	Wages to Turnover Ratio	%	%	%
	Profit or Loss for Period	£	£	£
	Net Assets at Period End	£	£	£
	Net Debt at Period End	£	£	£
	<p>In submitting this information, the club must give consideration to a relevant reporting perimeter i.e. the entity or combination of entities in respect of which financial information has to be provided. In particular the financial information must include all remuneration paid to any employees including players and any costs/proceeds of acquiring or selling a player.</p> <p>The reporting perimeter shall also include any entities included in the legal group structure which generate revenues or perform services for the club in respect of ticketing; sponsorship and advertising; broadcasting; merchandising and hospitality; club operations; financing; use of stadium and youth operations.</p> <p>In practical terms group accounts are not required. However financial information in respect of all individual entities within the above reporting perimeter must be provided.</p> <p>Exceptional dispensation may be granted by the Licensing Committee in certain cases where a club is unable to provide historical financial information. Clubs will be required to submit written reasons for such an exceptional request. Not wishing to disclose the information will not be considered a valid application for an exceptional request however.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.13 Insolvency Events</b></p> <p>Refers to financial circumstances at a club as defined in the preliminary introduction to the Scottish FA's Articles of Association and replicated in the Glossary of this Manual.</p>	<p>To meet the terms of the Gold, Silver and Bronze criterion a club or any parent company of the club included in its reporting perimeter cannot have been subject to an Insolvency Event as defined in the Scottish FA's Articles within the period between 1 June 2020 and the licensing decision in the calendar year 2021.</p> <p>For the avoidance of doubt the same will apply if the concerned entity is no longer undergoing an Insolvency Event at the moment the licensing decision is taken or has transferred its membership to a new company as a result of insolvency proceedings within the above period.</p> <p>A club cannot meet the Gold, Silver or Bronze criterion if it has undergone an insolvency event within a three year period. In the case of decisions in 2021 this covers the period from 1 June 2018.</p>			<p>A club may meet the terms of the Entry criterion should the club or any parent company of the club included in its reporting perimeter have been the subject to an Insolvency Event as defined in the Scottish FA's Articles within the period between 1 June 2020 and the licensing decision in the calendar year 2021, provided that the club meets certain conditions as set out by the Licensing Committee, at its discretion, from time to time.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.14 Club Policy or Policies on Unacceptable Conduct</b></p> <p>Refers to the club policy or policies that have been adopted and are aimed at the prevention of instances of unacceptable conduct.</p> <p><i>NB Unacceptable conduct shall mean conduct and/or disorderly conduct as the context requires.</i></p>	<p>Each club shall produce a club policy or policies aimed at the prevention of instances of unacceptable conduct. These policies should be promoted on the club website and in match programmes.</p> <p>The content of this policy or policies shall be determined by each club, having taken account of the Guidance Note issued by the Scottish FA to all clubs in July 2016.</p> <p>The terms of Scottish FA Article 28 refer.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.15 Taking action to prevent and address instances of unacceptable conduct</b></p> <p>Refers to action taken by the club aimed at the prevention of instances of unacceptable conduct and to respond to such instances as they arise.</p> <p><i>NB Unacceptable conduct shall mean conduct and/or disorderly conduct as the context requires.</i></p>	<p>As a minimum the club shall:</p> <ul style="list-style-type: none"> <li>• Communicate its policy or policies to all relevant parties including supporters, players, club officials and any person exercising a function for or in connection with the club.</li> <li>• Display copies of its written statement permanently and prominently throughout and at entrances to its Home Ground.</li> <li>• Be in a position to provide the Scottish FA with details of activities and actions by the club at any club licensing audit or club visit.</li> </ul>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.16 Customer Charter</b></p> <p>Refers to either a single club document or a collection of club documents setting out the club policy with regard to ticketing, merchandise and relations with stakeholders and the community.</p>	<p>The club shall have a Customer Charter and this will have been communicated by the club to the relevant stakeholders.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.17 Attendance at a Scottish FA Organised Event on Refereeing Matters</b></p> <p>Refers to the attendance of club personnel at a refereeing event specifically organised by the Scottish FA, aimed at the education of club personnel on refereeing and Laws of the Game matters.</p>	<p>During the course of each season, the Team Manager and/or member of the first team coaching staff as well as the Team Captain or nominated deputy shall attend a specific Scottish FA organised event as defined.</p>			<p>During the course of each season a member of the first team coaching staff or team Captain, or Club Official (who appears on the current Official Return document) shall attend a specific Scottish FA organised event as defined.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.18 Supporter Liaison Officer</b></p> <p>Refers to the person appointed by the club's executive body to meet and engage with the relevant club personnel on all related matters.</p>	<p>Individual in role with signed Job Description, contract or SLA.</p> <p>The SLO contact details must be published on the club website.</p> <p>The club must be able to provide evidence of activities carried out by the SLO on a regular basis.</p> <p>It is best practice that the individual should not belong to the senior management of the club. Further guidance on the role is available from Supporters Direct Scotland.</p>		<p>Best practice.</p>	

## 2021

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.19 Diversity and Inclusion</b></p> <p>Refers to the clubs commitment to Diversity and Inclusion</p>	<p>Every two years the club shall conduct an audit of staff (paid and unpaid) and the club board / committee.</p> <p>The club shall set responsibility for equality at the highest level in the organisation both in terms of officers and board members. This Commitment should appear, as a minimum, within the Board Objectives and Head of Organisation role description.</p> <p>The club shall publish a public commitment to addressing inequalities and preventing discrimination. This should be published, as a minimum, on the club website.</p> <p>The club shall be able to evidence and demonstrate a zero tolerance approach to harassment and unfair treatment.</p> <p>The club shall implement a policy for equality. This policy shall be disseminated and communicated throughout the organisation.</p>			

## From 2022 – in addition to the above

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.19 Diversity and Inclusion</b></p> <p>Refers to the clubs commitment to Diversity and Inclusion</p>	<p>The club shall identify the training requirements for staff and key volunteers and create a learning development plan within the equality action plan.</p> <p>The club shall produce an evidence-based action plan for equality. This should be aligned to the work areas in the organisation's business plan, and should incorporate action based on analysis of the organisation's equality profile audit data. Guidance should be sought from appropriate equalities organisations and partners. <b>(Clubs are permitted to submit existing Equality Action Plans established within its structure).</b></p> <p>The plan should demonstrate</p> <ul style="list-style-type: none"> <li>• Consideration of barriers to participation</li> <li>• Actions to achieve outcomes</li> <li>• Monitoring of progress</li> <li>• Review dates and responsibilities</li> <li>• Evaluation of the plan</li> </ul>			Best practice.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p><b>8.19 Diversity and Inclusion</b></p> <p>Refers to the clubs commitment to Diversity and Inclusion</p>	<p>The organisation shall demonstrate that it has introduced positive action schemes and made progress on the actions defined within its Equality Action Plan</p> <p>Every two years the club shall complete an equality profile of the board, staff (paid and unpaid), coaches, officials and members / participants to be conducted against all relevant legislation.</p> <p>The club shall carry out an equality screening of relevant policies and practices utilising full impact assessments.</p> <p>Clubs shall Appoint a Board Member with the responsibility for Diversity and Inclusion throughout club structures or create an Equality and Diversity Advisory Board to advise the Club Board on club matters.</p> <p>The club shall develop a Gap Analysis which outlines initiatives to address the differential needs of each protected characteristic (where there is evidence that there is such a need).</p>	<p>The organisation shall demonstrate that it has introduced positive action schemes and made progress on the actions defined within its Equality Action Plan.</p> <p>Every two years the club shall complete an equality profile of the board, staff (paid and unpaid), coaches, officials and members / participants to be conducted against all relevant legislation.</p> <p>The club shall carry out an equality screening of relevant policies and practices utilising full impact assessments.</p>	<p>Best practice.</p>	

# **PART 3**

# **UEFA CLUB LICENSING**

- 1. GENERAL PROVISIONS**
- 2. THE SCOTTISH FA AS LICENSOR**
- 3. THE CLUB AS LICENCE APPLICANT  
AND THE UEFA LICENCE**
- 4. THE UEFA CLUB LICENSING PROCESS**
- 5. THE UEFA CLUB LICENSING CRITERIA**

## **SECTION 1**

### **GENERAL PROVISIONS**

#### **1.1 Legal Basis within the Articles of Association of the Scottish FA**

All full member clubs are bound by the provisions of the Club Licensing Procedures of which the UEFA Club Licensing requirements form part. This is set out in Article 35 as follows –

- Article 35.1 Clubs in full membership of the Scottish FA or in membership of an Affiliated Association or an Affiliated National Association, as the case may be, shall comply with the requirements of the Club Licensing Procedures.
- Article 35.2 It shall be for the Licensing Committee to determine, in the first instance, whether:-
- a) a club has complied with the requirements of the Club Licensing Procedures; and
  - b) to grant, suspend, refuse to grant or withdraw a Club Licence (on such terms and conditions as the Licensing Committee thinks fit) and, if a Club Licence is granted, which category of Club Licence to grant to the applicant club, provided that the determination of the Licensing Committee will not be final and binding, and clubs will have the right of appeal against any determination made by the Licensing Committee to the Judicial Panel in accordance with the Judicial Panel Protocol.

Further binding provisions are also set out in the Articles including, but not limited to, the following –

- Article 5.1(b) All members shall be subject to and shall comply with:
- (i) these Articles;
  - (ii) the Judicial Panel Protocol;
  - (iii) the Challenge Cup Competition Rules;
  - (iv) the Registration Procedures;
  - (v) International Match Calendar;
  - (vi) Club Licensing Procedures; and
  - (vii) any statutes, regulations, directives, codes, decisions promulgated by the Board, the Professional Game Board, the Non-Professional Game Board, the Judicial Panel, a Committee or sub-Committee, FIFA, UEFA or the Court of Arbitration for Sport.
- Article 12.2 The Board may arrange for an inspection of, and may require the relevant club or recognised football body to provide copies of, all such books, records and details for any purpose, including but not limited to Club Licensing. Such inspection may be conducted by the Board, or by such authorised employees of the Scottish FA, the Scottish FA's auditors or other professional advisers duly appointed by the Board on giving to any club or recognised football body reasonable notice of its intention to do so.
- Article 31 All clubs shall have a responsibility to ensure that the playing field of its registered ground is properly maintained and is of a standard of condition compliant with the Club Licensing Procedures where applicable.
- Article 94.2 Any recognised football body, club, official, Team Official or other member of Team Staff, player, referee or other person under the jurisdiction of the Scottish FA is obliged to comply with the decisions and/or determinations of the Scottish FA (including the Professional Game Board, the Non-Professional Game Board, the Judicial Panel, a Committee and any sub-committee), subject to any right of appeal available to such entity or person pursuant to these Articles.

The specific requirements for the UEFA Licence are contained in Parts 3 and 4 of this Manual. Parts 3 and 4 of this Manual are based on the UEFA Club Licensing and Financial Fair Play Regulations (Edition 2018), which apply to member clubs (“licence applicants”) as a consequence of the terms of Article 5.1 detailed above.

## **1.2 Approval of the Scottish FA Club Licensing Manual**

The Scottish FA Board approves the terms of this Manual. This is reviewed annually and cannot change during the licensing process, unless duly approved by UEFA. The Manual conforms to UK Law.

## **1.3 Roles, Rights and Duties and Responsibilities**

The Manual sets out the rules which govern the roles, rights and duties and responsibilities of all parties involved in the UEFA Club Licensing system and define in particular:

- The minimum requirements to be fulfilled by the Scottish FA in order to act as licensor for its clubs, as well as the minimum procedures to be followed by the Scottish FA in the assessment of the licensing criteria (Part 3 Section 2).
- The club as licence applicant and the licence to enter the UEFA club competitions (UEFA Licence) (Part 3 Section 3).
- The minimum criteria to be fulfilled by a licence applicant in order to be granted the UEFA Licence by the Scottish FA to enter the UEFA club competitions (Part 3 Section 5).

## **1.4 UEFA Club Monitoring (Financial Fair Play)**

The UEFA Club Monitoring requirements are detailed in the UEFA Club Licensing and Financial Fair Play Regulations (Part III). These regulations apply directly to and must be adhered to by clubs with a UEFA Licence (licensees) that have qualified on sporting merit for a UEFA club competition.

## **1.5 Application**

This version of the Manual referenced as 2021, will apply during domestic season 2020/21 and will apply for participation in UEFA Club Competitions from the 2021/22 season.

## **1.6 Objectives**

The stated objectives of the UEFA Club Licensing system are set out in Article 2 of the UEFA Club Licensing and Financial Fair Play Regulations. In a national context these apply specifically to SPFL (Premiership) clubs are –

- a) to further promote and continuously improve on all aspects of football and to give continued priority to the training and care of young players;
- b) to ensure that clubs have an adequate level of management and organisation;
- c) to ensure that clubs’ sporting infrastructure provide all players, spectators and media representatives with suitable, well equipped and safe facilities;
- d) to protect the integrity and the smooth running of UEFA club competitions;
- e) to allow the development of benchmarking for clubs in financial, sporting, legal, personnel, administrative and infrastructure related criteria.

Furthermore the regulations aim to achieve financial fair play in UEFA club competitions and in particular:

- a) to improve the economic and financial capability of the clubs, increasing their transparency and credibility;
- b) 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 clubs punctually;
- c) to introduce more discipline and rationality in club football finances;
- d) to encourage clubs to operate on the basis of their own revenues;
- e) to encourage responsible spending for the long-term benefit of football.

## **1.7 UEFA Review**

Part 1, Part 3 and Part 4 of this Manual are subject to UEFA's review.

## **1.8 Compliance audits**

UEFA and/or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the Scottish FA and, in the presence of the latter, of the licence applicants/licensees.

Compliance audits aim to ensure that the Scottish FA, as well as the licence applicants/licensees, have fulfilled their obligations and that the licence was correctly awarded at the time of the final decision of the Scottish FA.

## SECTION 2

### THE SCOTTISH FA AS LICENSOR

#### 2.1 The Licensor

The Scottish FA is the Licensor in Scotland. It governs the Club Licensing System and controls the Club Licensing Processes.

#### 2.2 Decision-making Bodies

There are two Decision-Making Bodies, namely:

- The Licensing Committee;
- Appellate Tribunal (Licensing)

These Decision-Making Bodies are independent from each other. Both Decision-Making Bodies receive administrative support from the Scottish FA Licensing Administration. Members of both Decision-Making Bodies cannot act simultaneously as Licensing Manager.

##### 2.2.1 - The Licensing Committee

The Scottish FA has designated the Licensing Committee as its Club Licensing Committee. The Licensing Committee is one of the Scottish FA's Committees and its powers are detailed in the Scottish FA Board's Protocol. The powers, duties and operations of the Licensing Committee in terms of club licensing are as follows:

- The Licensing Committee is the first instance body that decides whether a Licence should be issued to a licence applicant or not. This decision will be based on the Licensing documents provided by the Licensing Administration and be in accordance with the provisions of the Club Licensing Manual. The Licensing Committee also decides whether or not a Licence should be withdrawn.
- Each member of the Licensing Committee shall have one vote and the Chairman has, in the event of a tie, the casting vote.
- The Licensing Committee must specify its decisions in writing and provide the reasons for these decisions.
- A Licence may be withdrawn during a season by the Licensing Committee if the licensee:
  - No longer satisfies any single condition for issuing the Licence.
  - Violates any of its obligations under the Club Licensing Manual.
- The Licensing Committee will have the authority to review Licensing criteria and to recommend amendments to the Board.
- No member of the Licensing Committee may sit on another judicial body of the Scottish FA.

Furthermore the procedures for the management of this decision-making body are detailed within the "Procedure for the Management of the Decision Making Bodies" within the Club Licensing Quality Manual.

##### 2.2.2 - Sanctions

Article 4.5 states the following –

"In order to retain their full membership of the Scottish FA, members, which do not have a Club Licence, are required to secure such a Club Licence and those members which have a Club Licence, are required to retain their Club Licence throughout their entire period of membership. Without prejudice to the foregoing generality, each full member must operate at least one team in an adult competition organised by an Affiliated Association or league (formed with the consent of the Scottish FA in terms of Article 18). Failure to so secure and thereafter retain the Club Licence or failure to so operate shall be a cause for the Judicial Panel to consider the status of such membership of the Scottish FA in accordance with the terms of Article 15".

The authority to impose sanctions is contained in Article 35 of the Scottish FA Articles of Association.

The Scottish FA Board has determined that any club which fails to obtain a National Licence will be subject to the following –

#### SCOTTISH CUP

2021 (2021/22 season) – 100 % reduction on any Scottish Cup bonus payments for any member club.

#### CLUB ACADEMY SCOTLAND/YOUTH DEVELOPMENT AWARDS AND PERFORMANCE AWARD SCHEME

2021 – 100 % reduction on any such payments for any member club.

Article 35 of the Scottish FA Articles of Association provides details on the role of the Judicial Panel. The Judicial Panel deals with any failure by a club to comply with Club Licensing Procedures and/or any failure to comply with the terms and conditions of any requirements imposed by the Licensing Committee. In carrying out this function the Judicial Panel will impose any relevant sanction upon a club as prescribed in the Judicial Panel Protocol.

#### **2.2.3 - Appellate Tribunal (Licensing)**

The Scottish FA has designated the Appellate Tribunal as its Appeals Body. It should be noted however, that in the case of licensing, the selected representatives to hear a case will be established from a specially formed group from the Judicial Panel.. The Appellate Tribunal decides on appeals submitted in writing and makes a final decision on whether a licence should be granted. The Appellate Tribunal members, in the case of club licencing, are not permitted to hear other Judicial Panel matters related, in any way, to clubs in membership of the Scottish Professional Football League.

The licence applicant which was refused a licence by the Licensing Committee and the licensee whose licence has been withdrawn by the Licensing Committee are eligible to lodge an appeal with the Appellate Tribunal.

The powers of the Appellate Tribunal are detailed in the Scottish FA's Articles Judicial Panel Protocol. The powers, duties and operations of the Appellate Tribunal in terms of club licensing are as follows:

The Appellate Tribunal has the power to (paragraph 15.6);

- Affirm the decision of the Licensing Committee.
- Uphold the appeal by setting aside the Determination appealed against and quashing any sanction imposed.
- Uphold the appeal in part by setting aside part only of the Determination appealed against.
- Substitute for the Determination appealed against a Determination to find the licence applicant to have breached an alternative rule.
- Refer the case or any part of it back to the Licensing Committee, or to a freshly constituted tribunal.
- Where it conducts a re-hearing to re-Determine the Case afresh.
- In relation to Club Licensing Determinations, grant, suspend, refuse to grant or withdraw a Club Licence and, where a Club Licence is granted, to determine which category of Club Licence should be awarded; and/or
- Take any step which, in the exercise of its discretion, the Appellate Tribunal considers it would be appropriate to take in order to deal justly with the Case in question.

Each member of the Appellate Tribunal shall have one vote. The Independent Chairman has the casting as well as a deliberative vote.

The Appellate Tribunal makes its decision based on the decision of the Licensing Committee and all the evidence provided by the appellant with its written request for appeal and by the set deadline. The decision of the Appellate Tribunal shall be final and binding on all parties concerned. The Appellate Tribunal must specify its decisions in writing and provide the reasons for these decisions.

#### **2.2.4 - Membership of the Decision-Making Bodies**

The Scottish FA's Board Protocol regulates the proceedings of the meetings of the Licensing Committee. These include:

- The Licensing Committee is composed of members of the Scottish FA Congress and co-opted persons.
- Licensing Committee members including the Chairman and Vice Chairman will be appointed by the Board upon a recommendation from the Scottish FA Office Bearers and Scottish FA Chief Executive.
- A member of the Licensing Committee will be appointed for a period of two years and may be reappointed without limit.
- The quorum for any meeting will be 3 persons.

Members of the decision-making bodies must:

- not act simultaneously as licensing manager.
- not belong simultaneously to a judicial statutory body of the licensor.
- not belong simultaneously to the executive body of the Scottish FA or its affiliated leagues.
- not belong simultaneously to the management personnel of an affiliated club\*

The Scottish FA's Judicial Panel Protocol regulates the proceedings of the meetings of the Appellate Tribunal. There are also UEFA requirements which results in the following:

- The Appellate Tribunal shall be formed of an Independent Chairman who must be legally qualified and other members to be selected from a panel ("Panel Members") determined by the Scottish FA Board.
- One of the Appellate Tribunal members must be a CCAB/CIMA/CGMA qualified accountant.
- The way in which Panel Members are selected to hear a particular case is set out in the Judicial Panel Protocol at paragraph 7.2 It should be noted however, that in the case of licensing, the selected representatives to hear a case will be established from a specially formed group from the Judicial Panel who deal solely with licensing appeals and no other Judicial Panel matters.
- The quorum for any meeting will be 3 persons.
- Panel Members will be experienced in the affairs of Scottish football.
- Panel Members will be appointed for a period of four years and may be reappointed without limit.
- Panel Members may not be Members of Congress or sit on one of the Committees.
- No representative of the administration or member of the Licensing Committee is eligible to sit on the Appellate Tribunal.

Furthermore the procedures for the management of this decision-making body are detailed within the "Procedure for the Management of the Decision Making Bodies" within the Club Licensing Quality Manual.

Applicable to both Decision-Making Bodies:

- Members must act impartially in the discharge of their duties.

- All appointed members must automatically abstain from a meeting if there is any doubt as to their independence or if there is a conflict of interest. The independence of the members may not be guaranteed if they, or any member of their family is a:
  - Member;
  - Shareholder;
  - Business partner
  - Sponsor;
  - Consultant;
  - Director;
  - Employee; etc,

of the licence applicant. This is a documented procedure as detailed in the Quality Manual.

- When considering Licence Awards for Scottish Professional Football League (SPFL) Premiership Clubs in so far as where this has implications in terms of the UEFA club licensing system, each decision-making body must have among its members at least one person who is professionally qualified as a solicitor or a barrister.
- When considering Licence Awards for SPFL Premiership clubs in so far as where this has implications in terms of the UEFA club licensing system, each decision-making body must have among its members at least one CCAB/CIMA/CGMA qualified accountant.
- When considering Licence Awards for SPFL Premiership clubs in so far as where this has implications in terms of the UEFA club licensing system, only members of the Licensing Committee and the Appellate Tribunal (Licensing) who are not listed on the Official Return of any member club and/or do not belong to the management personnel of a member club may take part in the consideration of such matters.
- All appointed members are subject to confidentiality provisions (see 2.4 below).

## 2.3 Licensing Administration

In relation to the powers, duties and operations of the Licensing Administration, the following will apply:

- The Scottish FA has established the appropriate procedures, resources and equipment for the Licensing Administration.
- Relevant regulations refer to this Manual, the UEFA Club Licensing and Financial Fair Play Regulations, the Scottish FA's Articles of Association and the Judicial Panel Protocol.
- The Licensing Administration complies with the UEFA Quality Standard (2012).
- The Licensing Administration will be led and coordinated by a Licensing Manager;
- The Licensing Administration is responsible for the management and development of the Club Licensing system. This includes preparing, implementing and further developing the system: providing administrative support to the decision-making bodies; assisting, advising and monitoring the licensees during the season.
- The Licensing Administration is responsible for informing UEFA of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the Scottish FA.
- The Licensing Administration shall serve as the contact point for sharing expertise with the licensing departments of other UEFA member associations and with UEFA itself.
- The Licensing Administration will include designated experts for Infrastructure, Legal, Financial and Coaching issues. Designated replacements for these experts in the event of absences are identified. The legal experts are qualified solicitors. The financial experts are CCAB/CIMA/CGMA qualified accountants.

- All Licensing Administration employees must be independent from Licence Applicants. The independence of a Licensing Administration staff member may not be guaranteed if they, or any member of their family is a:
  - Member;
  - Shareholder;
  - Sponsor;
  - Consultant;
  - Director;
  - Employee; etc,

of the Licence Applicant. If an employee is deemed not to be independent of a Licence Applicant, he or she must not be involved in any assessing, auditing, recommending or reporting of that Licence Applicant. This is a documented procedure as detailed in the Quality Manual.

- All Licensing Administration employees are subject to confidentiality provisions as detailed in 2.4.

## 2.4 Confidentiality

The Scottish FA guarantees the licence applicants full confidentiality as regards the information disclosed during the Licensing Process. However and without prejudice to the foregoing generality, each club hereby expressly consents to the Scottish FA notifying the club's respective league body of any failure to obtain a licence and the reasons for that failure.

If a UEFA Licence is refused, the Scottish FA reserves the right to disclose that information as and when appropriate. In this regard:

- Members of the Licensing Committee, the Appellate Tribunal and any other individual engaged by the Licensor in the Licensing process must sign a confidentiality agreement before starting their tasks. Licensing Administration employees are subject to confidentiality provisions in terms of their employment contracts.

This is a documented procedure as detailed in the Quality Manual.

## **SECTION 3**

### **THE CLUB AS LICENCE APPLICANT AND THE UEFA LICENCE**

#### **3.1 Definition of Licence Applicant**

**3.1.1** - The Licence Applicant may only be a football club, that is the legal entity fully responsible for the football team participating in national and international competitions and which is the legal entity full member of the Scottish Football Association. The licence applicant is responsible for the fulfillment of the club licensing criteria.

This membership must have been in place at the start of the licence season for a minimum period of three consecutive years. Any alteration to the club's legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant during this period to the detriment of the integrity of a competition or to facilitate the licence applicant's qualification for a competition on sporting merit or its receipt of a licence is deemed as an interruption of membership within the meaning of this provision.

The UEFA administration may grant exceptions on the non-applicability of the above three-year rule in case of change of legal form or legal group structure of the licence applicant on a case-by-case basis. These exceptions are granted to the individual club that applies for a UEFA Licence. An exception is granted for a period of one season; under specific circumstances, this period may be extended. A renewal of the exception is possible upon a new request. Refer to Annex I B (§1,2, 4-8) of the UEFA Club Licensing and Financial Fair Play Regulations for more details on the process.

**3.1.2** - Only a Full Member can apply for / receive a licence. Individuals may not apply for / receive a licence.

The Licence Applicant is, in particular, responsible for ensuring 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 infrastructure (ground), sporting, legal and administrative, financial criteria set out in the following chapters;
- any event occurring after the submission of the licensing documentation to the Scottish FA representing a significant change to the information previously submitted is promptly notified to the Scottish FA

**3.1.4** - The Licence Applicant must be based legally in the territory of the Scottish FA and play its home matches only in that territory. (An exception to this rule is allowed for national competitions in the case of Berwick Rangers FC.)

#### **3.2 Legal Link between Licence Applicant and Licensor**

Club Licensing was first approved by the Scottish FA membership at the Scottish FA EGM in May 2002. All Scottish FA member clubs are subject to Club Licensing and are bound by its requirements.

The Scottish FA's Articles of Association state –

- Article 5.1 (b) All members shall be subject to and shall comply with:
- (i) these Articles;
  - (ii) the Judicial Panel Protocol;
  - (iii) the Challenge Cup Competition Rules;
  - (iv) the Registration Procedures;
  - (v) International Match Calendar;
  - (vi) Club Licensing Procedures; and
  - (vii) any statutes, regulations, directives, codes, decisions promulgated by the Board, the Professional Game Board, the Non-Professional Game Board, the Judicial Panel, a Committee or sub-Committee, FIFA, UEFA or the Court of Arbitration for Sport.

Article 35.1 Clubs in full membership of the Scottish FA or in membership of an Affiliated Association or an Affiliated National Association, as the case may be, shall comply with the requirements of the Club Licensing Procedures.

Article 35.2 It shall be for the Licensing Committee to determine, in the first instance, whether:-

- a) A club has complied with the requirements of the Club Licensing Procedures; and
- b) To grant, suspend, refuse to grant or withdraw a Club Licence (on such terms and conditions as the Licensing Committee thinks fit) and, if a Club Licence is granted, which category of Club Licence to grant to the applicant club, provided that the determination of the Licensing Committee will not be final and binding, and clubs will have the right to appeal against any determination made by the Licensing Committee to the Judicial Panel in accordance with the Judicial Panel Protocol.

### 3.3 UEFA Licence

#### 3.3.1 - UEFA Licence Awards for Scottish Professional Football League (Premiership) Clubs SPFL

A Licence cannot be transferred from one legal entity to another.

#### 3.3.2 - Meeting the UEFA requirements

For a licence applicant to be eligible to participate in the UEFA Club Competitions it must meet the requirements as detailed in the UEFA Club Licensing and Financial Fair Play Regulations (see Article 16). The specific requirements as they apply to SPFL (Premiership) applicants are detailed in Part 3 Section 5 and Part 4 of this Manual.

#### 3.3.3 - UEFA Licence Awards for all other Member Clubs

A Licence cannot be transferred from one legal entity to another.

#### 3.3.4 - Meeting the UEFA requirements (Extraordinary Application Process)

The Licensing process and the criteria that apply to the clubs outwith those in the SPFL (Premiership) are detailed in Annex IV of the UEFA Club Licensing and Financial Fair Play Regulations. Further details are available for clubs via the Scottish FA's Extranet system.

#### 3.3.5 - Time Period of the UEFA Licence

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

#### 3.3.6 - Withdrawal of a UEFA Licence

A licence may be withdrawn during a season (after it has been awarded) by the Scottish FA if the licence applicant:

- Is presented for its winding up or where the member club in question shall convene a meeting to pass a resolution for voluntary winding up or shall enter into any form of liquidation";
- No longer satisfies any single condition for issuing the Licence;
- Violates any of its obligations under the Manual.

The Scottish FA will notify UEFA as soon as a licence withdrawal is envisaged.

If a licensee has its licence withdrawn, a decision concerning the elimination of the licensee from the current UEFA competition in question must be made by the UEFA competent body.

### 3.4 Admission to UEFA Club Competitions

#### 3.4.1 - Eligibility

Only clubs which have been granted the UEFA Licence by the Scottish FA and which have qualified on the basis of their sporting results may enter the UEFA club competitions for the forthcoming season, except where Article 15 of the UEFA Club Licensing and Financial Fair Play Regulations apply.

The admission process for participation in the UEFA Club Competitions then falls under the sole jurisdiction of UEFA and its competent bodies.

The competent bodies of UEFA make the final decision regarding the admission of a licensee to participate in any UEFA club competition. Such decisions are subject to all the statutes-based jurisdiction of UEFA including the Court of Arbitration for Sport in Lausanne as ordinary court of arbitration (Art 61 of UEFA Statutes).

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

### **3.5 Procedural Rules**

#### **3.5.1 Representation at Meetings**

Clubs may be represented at Licensing Committee meetings where there are variances with the terms of the regulations or where the UEFA Financial Indicators apply. Requests to attend must be made within the prescribed timescale given otherwise they will not be considered. Clubs should also be aware that the Licensing Committee is authorised to compel any club, official, Team Official or other member of Team Staff under the jurisdiction of the Scottish FA to appear before it in order to assist with its enquiries. Attendance by a club representative at a Licensing Committee meeting will be considered as a Hearing (“Hearing”). In such instances the document “Guidance Notes for Licensing Committee Hearings” will apply. A copy of this document is available within the Appendix of this Manual.

#### **3.5.2 Deadlines**

It is an obligation under the Club Licensing Procedures that clubs are required to respond to a written communication from the Scottish FA timeously. This applies to the licensing process where deadlines for responses are documented within the reports provided to clubs. Any failure to respond timeously may be referred to the Compliance Officer under the terms of Article 35 of the Scottish FA Articles.

#### **3.5.3 Appeals**

Clubs may appeal the decision by the Licensing Committee. Such appeals are heard by the Appellate Tribunal. In the case of Licensing the Appellate Tribunal comprises members of the Judicial Panel who have been specifically selected to hear appeals from the Licensing Committee (see 2.2.3 of this Manual). Clubs may appeal any decision by the Licensing Committee including a decision to refuse or sanction a club. The “Right of Appeal” and the “Procedural Rules for Appeals Proceedings” are contained within the Judicial Panel Protocol at Section 14 and Section 15, respectively. A copy of Section 14 and Section 15 of the Judicial Panel Protocol will be made available to clubs following a decision by the Licensing Committee.

#### **3.5.4 Various matters**

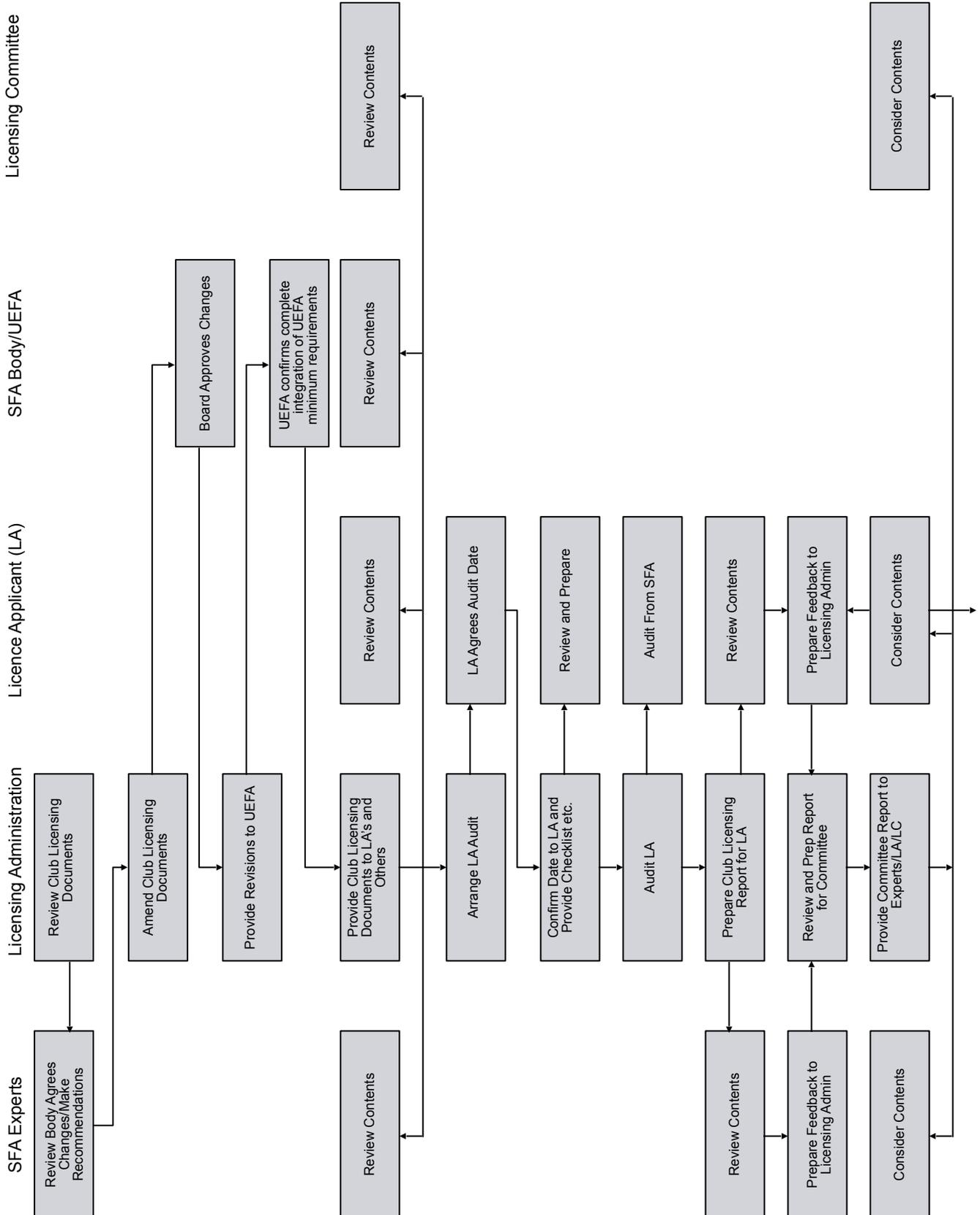
The decision making bodies operate according to procedural rules. These rules including the Articles of Association, the Judicial Panel Protocol, the Appeals Procedures and the Hearing Guidelines comply with the terms of UEFA Article 7.

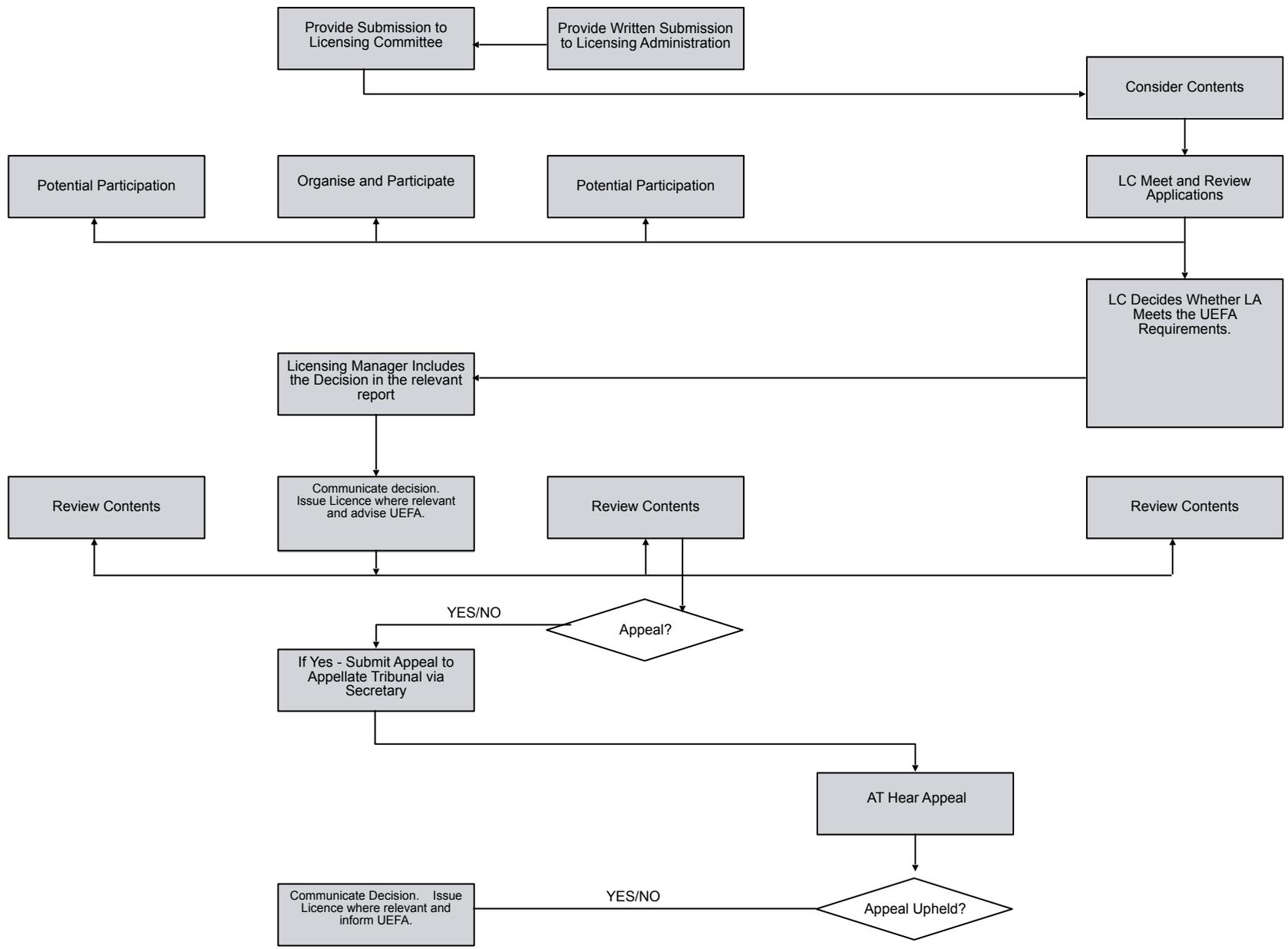
## SECTION 4

### THE UEFA CLUB LICENSING PROCESS

The UEFA Licensing Process illustrates the process steps and activities of the Scottish FA in its management of the UEFA Club Licensing system.

#### 4.1 Process Map





## 4.2 Process Steps

### 4.2.1 - Supporting Documents

A number of supporting documents are used in the Club Licensing process. In terms of this process these are –

CLUB FILING RECORD	This document is used to record club activity during the course of a season and includes a record of the club audit. This document is referred to as the “File”.
CLUB LICENSING REPORT FOR CLUB	This document records the variances identified at audit. It is issued to the club following an audit visit. This document is referred to as the “Club Report”.
CLUB LICENSING REPORT FOR COMMITTEE	This document is used to communicate club issues to the Licensing Committee. It is also provided to the club. This document is referred to as the “Committee Report”.

These documents are controlled by a procedure as detailed in the Quality Manual.

### 4.2.2 - Prepare Club Licensing Documents for Distribution

Licensing Manager (LM) prepares the appropriate documents and then submits them to the licence applicants. Documents to be prepared following a review by the Review Body (RB). The RB will consider revisions and improvements to the Club Licensing Manual including those required by UEFA and following upon feedback from the Licensing Committee, licensing applicants, Licensing Administration staff and any other relevant groups or individuals.

The Board will agree alterations to the Club Licensing Manual prior to its distribution. UEFA will confirm its approval with revisions where relevant.

The designated financial expert will prepare the financial documents and these will be dispatched to all licence applicants with specific UEFA timescales identified. This will include the consequences of failure to meet the required deadlines.

### 4.2.3 - Audit Licence Applicants

LM agrees audit date with licence applicants and makes arrangements to conduct audit. The latter is not to be confused with the audit conducted by the independent auditor regarding the financial criteria (see Section 8). The audit may involve a visit to the club ground or it may be conducted remotely by phone or virtual meeting software.

#### 1 OPENING MEETING – LM EXPLAINS THE PROCESS

- For the audit.
- Timescales and assistance available to clubs to address non-conformities.
- The deadline date for the submission of documents to meet the system requirements.
- The review process by the experts.
- The review by the Licensing Committee in determining the award of a licence.
- The Appeals Procedure.

#### 2 REVIEW OF LICENCE APPLICANT DOCUMENTS – LM reviews licence applicant documents in relation to the criteria checklist. The club uploads electronic copies of the audit documents 1 week prior to the date of the audit.

- LM electronically records information by means of a laptop using the Club Filing Record (“File”)

- A record shall be made on the “File” where original documents are provided. Copies shall be taken and originals returned to the club intact.
  - Various documents to be retained. These are detailed in the Club Licensing Quality Manual.
- 3 VISUAL INSPECTION** – the following areas shall be inspected if a ground visit is carried out. Should the licensing administration deem it to be beneficial, a club undergoing a ‘remote’ audit may be asked to provide photographic or video evidence in relation to some of the ground infrastructure requirements.
- Sample points of access to the ground.
  - The Control Room or point.
  - The field and surrounding areas
  - Access points for players/match officials.
  - Dressing rooms (all 3).
  - Medical/First Aid Facilities (both players and spectator areas).
  - Sample spectator areas including toilet facilities.
  - Media seated areas.
  - Training facilities (visits can be organised separately)
- 4 DISCUSSION WITH LICENCE APPLICANT REPRESENTATIVES**
- LM shall determine those personnel at the club who shall be consulted.
  - LM shall record details of those consulted on the “File”.
- 5 CLOSING MEETING**
- LM identifies variances from the criteria and outlines these to the licence applicant contact.
  - Variances from UEFA mandatory requirements will be specified and the consequences of failing to meet these requirements outlined.
  - LM provides guidance on tackling the “non-conformities” and agrees timescales and activity to remedy these (NB in the case of non conformities with UEFA requirements the deadline will normally be 8 April).
  - LM will advise the club of the decisions that may be taken by the Licensing Committee.
- 6 RECORDING** – LM records the visit by
- Completing each section of the “File”.
- 7 REPORT TO LICENCE APPLICANT** – LM provides the licence applicant with a report by
- Completing a Club Licensing Report for the Club (a controlled document). “Club Report”
  - Recording the variances with criteria on the “Club Report”
  - Specifying UEFA Mandatory variances where relevant on the “Club Report” and the deadline for the submission of documents.
  - Outlining the role of the experts in reviewing the information and the timescale for providing feedback on the “Club Report”.

#### **4.2.4 - Review by Experts**

Experts will provide feedback on report within 7 days to LM if relevant. Financial documentation and Legal documentation will be provided to the designated financial and legal experts respectively.

#### **4.2.5 - Review licence applicant Activity and Prepare Report to Licensing Committee.**

LM will review licence applicant activity as a consequence of the audit visit and seek guidance from experts where necessary. Licence applicant will be asked to redress where relevant.

LM will prepare the Club Licensing Report for the Committee (a controlled document) "Committee Report" following updates from the licence applicant and the experts and this will be dispatched to the licence applicant, experts and the Licensing Committee prior to the meeting of the Licensing Committee. Licence applicant will be given sufficient time between the circulation of this report and the meeting of the Licensing Committee for the submission of comments that will be placed before the Licensing Committee.

Licence applicant will be required to provide a written submission within 7 days before the Licensing Committee meeting intimating whether any events of major economic importance have occurred that may need to be taken into account (Article 51 of the UEFA Club Licensing and Financial Fair Play Regulations).

Non-conformities involving UEFA mandatory criteria will be specified and the licence applicant advised of the outcome of failing to meet the rigid deadlines in place. This deadline for licence applicant's to submit information that meets the UEFA requirements shall be 8 April. Any deviations beyond 8 April will be reviewed by the Licensing Committee at its April meeting. This deadline date will comprise part of the "Club Report" template and will be communicated clearly to the licence applicants throughout the process.

#### **4.2.6 - Licensing Committee Meet and Review**

LM will ensure that the procedure "Management for the Decision Making Bodies" as detailed in the Quality Manual is adhered to.

LM will ensure the following –

- That the licence applicant has been provided with a deadline date for the submission of information. In the case of the UEFA documents this will be 8 April (unless an earlier date is stipulated by the Scottish FA during the licensing process).
- That the licence applicant has been given the opportunity of being represented at the Licensing Committee meeting if there are items on the "Committee Report" that may lead to a refusal of a UEFA Licence award.

Licensing Committee determines the award based upon the criteria, information provided on the "Committee Report", feedback from the licence applicant and the recommendations of the LM and Experts.

Licensing Committee will review the "Committee Report" in relation to the licence applicant meeting the terms of the UEFA requirements and will decide whether the licence applicant meets the minimum requirements or not. If it does not, the licence applicant will not be eligible for admittance to the UEFA Club Competitions or will be sanctioned in accordance with UEFA requirements.

Licensing Committee will provide the licence applicant with an explanation of the reasons for its decision as well as timescales, where relevant, to address variances from criteria.

LM shall communicate the decision to the licence applicant within five days of the decision. If relevant, the licence applicant will be provided with a copy of the Appeals procedure at that time.

It should be noted that the Licensing Committee will normally meet in April to review club applications. Earlier referrals during the licensing season are however permissible in cases where the LM determines relevant.

#### **4.2.7 - Appellate Tribunal**

LM will not sit on the Appellate Tribunal but will ensure that the procedure “Management for the Decision Making Bodies” as detailed in the Quality Manual is adhered to. Appeals procedures are as detailed in the Judicial Panel Protocol.

#### **4.2.8 - Key Dates in the Process**

The process starts with the meeting of Review Body and ends on submission of the list of licensing decisions to UEFA.

July / August 2020	Meeting of Review Body
December 2020	Approval of the Board and documents dispatched to licence applicants
December 2020	Changes to Manual sent to UEFA
Dec 20 – March 21	Return of Licence applicant documents and assessment by the LM as well as the designated experts
31 March 2021	Return of all documentation from the licence applicant unless an earlier date is specified
8 April 2021	Final submission date for licence applicants for all documents relating to the UEFA criteria unless exceptional dispensation has been agreed by the Licensing Committee
15 April 2021	Scottish FA to communicate to UEFA the possibility of a club outwith the SPFL (Premiership) qualifying for any of the UEFA Club Competitions
20 – 30 April 2021	Licensing Committee meets to consider all licence applications. NB The written representation to the Scottish FA as detailed in the Financial Section at Article 51 must be submitted a minimum of 7 days prior to the date set for the meeting of the Licensing Committee and this is highlighted in the “Club Report” to licence applicants following the audit.
5 – 25 May 2021	Appellate Tribunal meets to consider any licence applicant appeals
31 May 2021	Scottish FA to provide UEFA with its list of licensing decisions

#### **4.2.9 - The Process of Admission of a club outwith the SPFL (Premiership) to the UEFA Club Competitions**

This is specified in Article 15 and Annex IV of the UEFA Club Licensing and Financial Fair Play Regulations.

## **SECTION 5**

### **THE UEFA CLUB LICENSING CRITERIA**

#### **5.1 Reference to the UEFA Club Licensing and Financial Fair Play Regulations**

This Section of the Manual must be read in conjunction with the terms of the UEFA Club Licensing and Financial Fair Play Regulations and each Article reference detailed therein.

With the exception of the criteria as defined in Articles 19(2), 22, 23, 23bis, 26, 35, 35bis, 41 and 42, a licence applicant must meet the terms of the following criteria to be awarded a licence to enter the UEFA Club Competitions (a UEFA Licence).

The non-fulfilment of criteria as defined in Articles 19(2), 22, 23, 23bis, 26, 35, 35bis, 41 and 42 will not result in the refusal of the UEFA Licence but may result in a sanction to be defined by the Scottish FA. (see Part 3 Section 2 § 2.2.2)

## 5.2 Minimum UEFA requirements for the award of the UEFA Licence

### Article 17

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 17	Youth Development Programme	Refers to the written Academy Development Plan	<p><b>APPROVED PROGRAMME</b></p> <p>The licence applicant must submit a copy of its youth development programme, for a minimum 3 year period (maximum 7 year period), for verification and quality evaluation by the Scottish FA in compliance with the terms and conditions specified in paragraphs 2 and 3 of the Article.</p> <p>The content of the programme should include the following:</p> <ul style="list-style-type: none"> <li>a) Objectives and youth development philosophy;</li> <li>b) Organisation of youth sector (organisational chart, bodies involved, relation to licence applicant, youth teams etc)</li> <li>c) Personnel (technical, medical, administrative etc.) and minimum qualifications required;</li> <li>d) Infrastructure available for youth sector (training and match facilities, other);</li> <li>e) Financial resources (available budget, contribution by the licence applicant, players or local community etc.);</li> <li>f) Football education programme for the different age groups (playing skills, technical, tactical and physical);</li> <li>g) Education programmes (Laws of the Game; anti-doping; integrity; anti-racism)</li> <li>h) Medical support for youth players (including maintaining medical records)</li> <li>i) Review and feedback process to evaluate the results and achievements of the set of objectives;</li> <li>j) Validity of the programme (at least three years but maximum seven).</li> </ul> <p>The licence applicant must further ensure that:</p> <ul style="list-style-type: none"> <li>a) Every youth player in its youth development programme has the possibility to follow mandatory school education in accordance with national law; and</li> <li>b) No youth player involved in its youth development programme is prevented from continuing their non-football education,</li> </ul>	Assessed as part of the CAS assessment process.

## Article 18

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 18	Extent of Youth Team Development Programme	Refers to the youth team development programme of the licence applicant.	<p>NUMBER OF YOUTH TEAMS</p> <p>The licence applicant must run youth teams as follows –</p> <p>a) at least <u>two</u> youth teams within the age range of 15 to 21 (at SPFL (Premiership) youth level or Club Academy Scotland games programme);</p> <p>b) at least <u>one</u> youth team within the age range of 10 to 14 (in the Club Academy Scotland games programme);</p> <p>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> <p>The Scottish FA 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>Each youth team, except the one(s) under c) above, must take part in official competitions or programmes played at national, regional or local level and recognised by the Scottish FA.</p>	<p>None.</p> <p>Verified directly by the Scottish FA.</p>

## Article 19

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 19(1)	Medical Care of Players	Refers to the medical examinations conducted on the licence applicant's players eligible to play for its first team 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 licence applicant's official team line for any first team match during the domestic 2020/21 season up to 28 February 2021, and to all players eligible to play for the first team of the licence applicant.</p> <p><u>Medical Records</u></p> <p>The Club Doctor (as defined in Article 31 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 Echo tests – every 2 years). These are detailed in the Annex 04 of Part 4.</p>	<p>The licence applicants will submit information to the Medical Centre at the Scottish FA by 28 February 2021. This information will include the following –</p> <ul style="list-style-type: none"> <li>• That the mandatory medical examinations as defined have been performed to all players as defined in the scope.</li> <li>• That each player's medical records are up-to-date.</li> </ul> <p>This declaration shall be signed by an authorised club signatory (as defined in Article 44 below) as well as the Club Doctor (as defined in Article 31).</p> <p>The Medical Centre will submit the licence applicant with a template document for completion in good time prior to the deadline.</p>

## Article 20 and 21

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 20 A 21	Registration and written contracts for players	Refers to the registration of players and the written contracts for professional players of the licence applicant.	In accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players, all licence applicant's players above the age of 10 must be registered with the Scottish FA. Furthermore all professional players must have written contracts with the licence applicant in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.	None.

## Article 24

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 24	Stadium for UEFA club competitions	Refers to the stadium to be used by the licence applicant for its matches in any UEFA Club Competitions.	The stadium must be approved by the Scottish FA and fulfil all minimum requirements defined in the “UEFA Stadium Infrastructure 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 Scottish FA.	Various documents as outlined in Part 2 of this Manual.
A 24	Security of Ground Tenure.	Refers to the Licence Applicant’s Ground (as documented on the Official Return) and the security of tenure that the licence applicant has in place for this facility.	The licence applicant 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 in the UEFA club competitions as and whenever required.  To establish security of tenure the licence applicant shall own or have a lease in place for the ground. The lease must guarantee the use of the stadium for the UEFA home matches during the licence season (i.e. 1 June 2021 – 1 June 2022).	Licence applicant to submit one of the following – <ul style="list-style-type: none"> <li>• Letter from the licence applicant solicitor or Bank confirming ownership, or</li> <li>• Copy of the title deeds, or</li> <li>• Copy of the Lease Agreement.</li> </ul> <p><b>NB – Licence applicant need only submit this information once every 3 years unless there has been changes to the form of tenure in the intervening period.</b></p>

## Article 25

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 25	Training & Coaching Facilities	Refers to the training facilities available throughout the year and which may be used by all teams of the licence applicant taking account of the youth teams.	The licence applicant must have training facilities available throughout the season. The licence applicant shall either <ol style="list-style-type: none"> <li>a) own the training facilities, or</li> <li>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 licence season, for all teams which participate in a competition approved by the Scottish FA.</li> </ol>	To be provided at audit – <ul style="list-style-type: none"> <li>• Legal documents confirming training ground ownership, or</li> <li>• Contract or service agreement that includes the full period of the season for each facility.</li> </ul>

### Article 27

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 27	Licence applicant's Administration.	Refers to the secretarial staff and office space to run the licence applicant's operations	<p>Licence applicant must have office space available to run its administration. It must ensure that its office is open to communicate with all relevant external agencies and the public and that it is equipped, as a minimum, with phone, fax, email facilities and a website.</p> <p>The licence applicant must have appointed the appropriate number of skilled secretarial staff according to its needs in order to run its daily business.</p>	<p>None.</p> <p>Assessed by auditor at audit.</p>

### Article 28

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 28	CEO/General Manager/Club Secretary	Refers to the person appointed by the licence applicant's executive body who is responsible for the operative matters of the licence applicant.	Licence applicant must have an individual in place fulfilling this function.	Job Description or Contract for the appointed person either provided or available for inspection at audit.

### Article 29

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 29	Finance Manager.	Refers to the person appointed by the licence applicant's executive body who is responsible for the finance matters of the licence applicant.	<p>Licence applicant must have an individual in place fulfilling this function.</p> <p>Alternatively the licence applicant 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 must be a member of a professional CCAB/CIMA/CGMA body or overseas equivalent.</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 Scottish FA.</p>

**Article 30**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 30	Media Officer	Refers to the person appointed by the licence applicant's executive body who is responsible for the media communications and liaison.	<p>Licence applicant must have an individual in place fulfilling this function.</p> <p>Alternatively the licence applicant 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 must as a minimum comply with one of the following –</p> <ul style="list-style-type: none"> <li>a) have a diploma in media studies/journalism;</li> <li>b) have successfully concluded a media officer education course recognised by the Scottish FA or by a national recognised organisation, or;</li> <li>c) have at least three years experience in such matters and be in a position to confirm this at audit.</li> </ul>	<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>

**Article 31**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 31	Doctor or Medical Officer.	Refers to the qualified medical doctor appointed by the licence applicant that is responsible for the licence applicant's medical support.	<p>Licence applicant must have in place at least one doctor who is responsible for the medical support and advice 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 by the Health and Care Professionals Council (HCPC) and be duly registered with the Scottish FA.</p>	Verified separately by the Medical Centre at Hampden Park.

**Article 32**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 32	Physiotherapist.	Refers to the qualified Physiotherapist appointed by the licence applicant who is responsible for the licence applicant's physiotherapy care of the players.	<p>Licence applicant must 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 Health and Care Professionals Council (HCPC) and be duly registered with the Scottish FA.</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.

### Article 32bis

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A32bis	Youth teams medic.	Refers to the qualified Doctor or Physiotherapist appointed by the licence applicant who is responsible for the medical care of the youth players.	The doctor or physiotherapist must be recognised and certified by the Health Professionals Council (HPC) and be duly registered with the Scottish FA. Doctors or Physiotherapists from outwith the UK may be considered if they hold an equivalent qualification.	Signed job description / contract and HCPC number to be provided.

### Article 33

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 33	Safety Officer.	Refers to the person appointed by the licence applicant's executive body who is responsible for the safety, security and stewarding matters at the registered ground in accordance with the current version of the Green Guide.	Licence applicant must have an individual in place fulfilling this function. The licence applicant shall determine competency in terms of the relevant sections of the current Green Guide. In terms of meeting Article 33 the licence applicant must comply with one of the following – The job holder must: a) hold a certificate from a specific course approved by the Scottish FA or a national recognised organisation ; b) Have been a police officer and hold a certificate as a policeman or a security person in accordance with UK law.	Job Description or Contract for the appointed person either provided or available for inspection at audit. Scottish FA will verify the qualification directly.

## Article 34

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 34	Stewarding	Refers to those designated and engaged by the licence applicant “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” The stewards ensure safety and security at home matches.	Licence applicant must comply with the relevant sections of the current Green Guide and the requirements as defined from time to time by the local authority.	Safety Certificate or amendment of the original certificate issued by the local authority in the last 12 months. AND Contract/SLA with a stewarding company. If stewarding is ‘in-house’ the club should provide a sample job description.

## Article 36 &amp; 40 (paragraphs 1 and 5)

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 36	Team Manager/ Head Coach of first squad	Refers to the person appointed by the licence applicant’s executive body who is responsible for (and generally recognised as being responsible for) the football matters for the licence applicant’s first team squad.	Licence applicant must have an individual in place fulfilling this function. The job holder must be qualified for the role. The minimum mandatory requirement is as follows – a) hold a valid “UEFA Pro-licence” or any valid foreign (non-UEFA) coaching licence which is equivalent to this one and acknowledged by UEFA as such, or b) have started the UEFA Pro-licence qualification by 7 April 2021. Simple registration for the required licence course is not sufficient to meet this criterion. The Head coach must be duly registered by means of the Official Return with the Scottish FA. <i>Club coaches shall meet the CPD requirements as communicated by the Football Development Department of the Scottish FA. Any failure to meet these requirements will be a matter for the Football Development Department to progress and determine as appropriate.</i>	Job Description or Contract for the appointed person either provided or available for inspection at audit.  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.

**Article 37 & 40 (paragraphs 1 and 5)**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 37	Assistant Team Manager/ Assistant Head Coach of first squad	Refers to the person appointed by the licence applicant's executive body who provides the principal assisting role for (and generally recognised as providing the principal assisting role for) the football matters for the licence applicant's first team squad.	<p>The licence applicant must have appointed an assistant coach assisting the head coach in all football matters of the first squad.</p> <p>The assistant coach must:</p> <ul style="list-style-type: none"> <li>a) hold a valid UEFA "A" licence or any valid foreign (non-UEFA) coaching licence which is equivalent to this one and acknowledged by UEFA as such, or</li> <li>b) have started the UEFA "A" licence qualification by 7 April 2021. Simple registration for the required licence course is not sufficient to meet this criterion.</li> </ul> <p>The assistant must be duly registered with the Scottish FA by means of the Official Return with the Scottish FA.</p> <p><i>Club coaches shall meet the CPD requirements as communicated by the Football Development Department of the Scottish FA. Any failure to meet these requirements will be a matter for the Football Development Department to progress and determine as appropriate.</i></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>

**Article 38 & 40 (paragraphs 1 and 5)**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 38	Head of Youth Development.	Refers to the person appointed by the licence applicant's executive body who is responsible for the football matters for the licence applicant's youth sector.	<p>Licence applicants must have in place a Head of Academy who is responsible for running the daily business and the technical aspects of the youth sector.</p> <p>The Head of Academy must hold one of the following coaching diplomas:</p> <ul style="list-style-type: none"> <li>a) valid UEFA "Pro (Level 5 Adult)" or "A" Licence, or UEFA Elite Youth 'A' Licence</li> <li>b) Already have started the required education course by 7 April 2021 allowing him to achieve the required diploma as defined under a) above. Simple registration for the required diploma course is not sufficient to meet this criterion.</li> </ul> <p>The Head of Youth Development must be duly registered with the Scottish FA.</p> <p><i>Club coaches shall meet the CPD requirements as communicated by the Football Development Department of the Scottish FA. Any failure to meet these requirements will be a matter for the Football Development Department to progress and determine as appropriate.</i></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>

## Article 39 and 40 (paragraphs 1 and 5)

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 39	Youth Coaches	Refers to the designated licence applicant's youth coaches.	<p>Licence applicant must have in place for each mandatory youth team (see article 18) at least one qualified coach who is responsible for this youth team in all football matters.</p> <p>Furthermore at least two youth team coaches must hold one of the following minimum coaching qualifications:</p> <ul style="list-style-type: none"> <li>a) valid UEFA "Pro (Level 5 Adult)" or "A" Licence, or UEFA Elite Youth 'A' Licence</li> <li>b) Already have started the required education course by 7 April 2021 allowing him to achieve the required qualification as defined under a) above. Simple registration for the required course is not sufficient to meet this criterion, or</li> </ul> <p>All other youth coaches must hold, as a minimum, the Level 1 coaching and must 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>

Article 43

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 43	Legal Obligations.	Refers to the legal obligations of the licence applicant in respect of participation in the UEFA club competitions.	<p>The licence applicant must submit a legally valid declaration confirming the following:</p> <ul style="list-style-type: none"> <li>a) it recognises as legally binding the statutes, regulations, directives and decisions of FIFA, UEFA, the Scottish FA as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the UEFA Statutes;</li> <li>b) it will play at national level in competitions recognised and endorsed by the Scottish FA. <i>NB – This provision does not relate to friendly matches;</i></li> <li>c) it will play at international level in competitions recognised by UEFA or FIFA. <i>NB – This provision does not relate to friendly matches;</i></li> <li>d) it will promptly inform the Scottish FA about any significant change, event or condition of major economic importance;</li> <li>e) it will abide by and observe the Scottish FA Club Licensing Manual;</li> <li>f) it will abide by and observe the UEFA Club Licensing and Financial Fair Play Regulations;</li> <li>g) Its reporting perimeter is defined in accordance with Article 46bis;</li> <li>h) It will be accountable for any consequences of any entity included in the reporting perimeter not abiding by and observing items e) and f) above;</li> <li>i) all submitted documents are complete and correct;</li> <li>j) it authorises the Licensing Administration, the Licensing Committee and the Appellate Tribunal of the Scottish FA, as well as UEFA to examine any relevant document and seek information from any relevant public authority or private body in accordance with UK law;</li> <li>k) it acknowledges that UEFA reserves the right to execute compliance audits at national level in accordance with article 71 of the UEFA Club Licensing and Financial Fair Play Regulations.</li> </ul>	Declaration executed by an authorised signatory of the licence applicant no more than 3 months prior to the deadline for its submission to the Scottish FA.

## Article 44

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 44	Club Statutes	Refers to the licence applicant's Statutes or Memorandum and Articles.	The licence applicant must provide a copy of the current approved statutes (memorandum and articles).	Copy of the Statutes. <i>NB - If these have been provided previously, the Scottish FA 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 licence applicant.</i>
A 44	Scottish FA Official Return	Refers to the Official Return to be submitted by licence applicants in accordance with Article 10 of the Scottish FA's Articles.	The licence applicant must comply with the terms of Article 10 of the Association's Articles. This entails the provision by the licence applicant 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 licence applicant will be required to submit an Amendment to its Official Return at audit and before 31 March 2021. This will include any and all updates from the licence applicant's submission provided in June 2020.
A 44	Annual Return to Companies House.	Refers to the annual submission by all limited companies on Form CS01 to Companies House providing details of the limited companies Directors and Shareholders.	The licence applicant must provide a copy to the Scottish FA of its most recently submitted Form CS01 to Companies House. This document must be no older than one year at the time of presentation to the Scottish FA.	Form CS01

**Article 45**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 45	Written Contract with a football company	Refers to instances where the licence applicant has a contractual relationship with a Full Member of the Scottish FA.	<p>Any such contract must stipulate the following as a minimum –</p> <ul style="list-style-type: none"> <li>a) The football company must comply with the applicable statutes, regulations, directives and decisions of FIFA, UEFA, the Scottish FA and the Scottish Professional Football League.</li> <li>b) The football company must not further assign its right to participate in a competition at national or international level.</li> <li>c) The right of this football company to participate in such a competition ceases to apply if the assigning club’s membership of the association ceases.</li> <li>d) If the football company is put into bankruptcy or enters liquidation, this is deemed to be an interruption of membership or contractual relationship within the meaning of UEFA Article 12. For the sake of clarity, should the licence have already been granted to the football company, then it cannot be transferred from the football company to the full member.</li> <li>e) The Scottish FA reserves the right to approve the name under which the football company participates in the national competitions.</li> <li>f) The football company must, at the request of the competent national arbitration tribunal or CAS, provide views, information, and documents on matters regarding the football company’s participation in the national and/or international competition.</li> </ul> <p>The contract of assignment and any amendment to it must be approved by the Scottish FA and the Scottish Professional Football League.</p>	Contract and written agreement of the Scottish FA and Scottish Professional Football League (if applicable).

The financial criteria (Articles 46-52) detailed in this Section must be read and analysed in conjunction with the relevant applicable parts of “Part 4 – Annex to the UEFA Requirements”.

#### Article 46

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 46	Legal group structure and ultimate controlling party	Refers to the licence applicant which must provide the licensor with information for club licensing purposes.	<p>The licence applicant must provide the Scottish FA with information on the legal group structure at the statutory closing date prior to the deadline for the submission of the application to the Scottish FA. It must be presented in a chart, and duly approved by management. The Scottish FA must be informed of any changes there may have been to the legal group structure during the period between the statutory closing date and the submission of the chart to the Scottish FA.</p> <p>This document must clearly identify and include information on:</p> <ul style="list-style-type: none"> <li>a) the licence applicant and, if different, the registered member of the Scottish FA;</li> <li>b) any subsidiary of the licence applicant and, if different, the registered member of the Scottish FA;</li> <li>c) any associate entity of the licence applicant and, if different, the registered member of the Scottish FA;</li> <li>d) any direct or indirect controlling entity of the licence applicant, up to and including the ultimate controlling party;</li> <li>e) any party that has 10% or greater direct or indirect ownership of the licence applicant or 10% greater voting rights.</li> <li>f) any party with a significant influence over the licence applicant;</li> <li>g) any other football club, in respect of which any of the parties identified in (a) to (f) or any of their key management personnel have any ownership interest, voting rights, and/or any involvement or influence whatsoever in relation to the governance of its financial and operating policies.</li> </ul> <p>The reporting perimeter as defined in Article 46bis must also be clearly identified in the document.</p> <p>If deemed relevant the Scottish FA may request the licence applicant to provide additional information other than that listed above (e.g. information about any subsidiaries and/or associates of the ultimate controlling entity and/or direct controlling entity).</p> <p>The following information must be provided in relation to all entities included in the legal group structure:</p> <ul style="list-style-type: none"> <li>a) name of legal entity</li> <li>b) type of legal entity</li> <li>c) main activity of legal entity</li> <li>d) percentage of ownership interest (and, if different, percentage of voting power held)</li> </ul> <p>For any subsidiary of the licence applicant and, if different, the registered member of the Scottish FA, the following information must also be provided:</p> <ul style="list-style-type: none"> <li>e) share capital</li> <li>f) total assets</li> <li>g) total revenues</li> <li>h) total equity.</li> </ul>	<p>A copy of the overall legal group structure in chart form.</p> <p>The above shall be forwarded directly to the Scottish FA by 31 January 2021.</p>

Article 46bis

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 46 bis	Reporting entity and reporting perimeter	Refers to the licence applicant which must provide the licensor with information for club licensing purposes.	<p>The licence applicant determines and provides to the Scottish FA 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 Annex VII B and assessed in accordance with Annex IX (<i>UEFA Regulations</i>).</p> <p>The reporting perimeter must include:</p> <ul style="list-style-type: none"> <li>a) the licence applicant and, if different, the registered member of the Scottish FA;</li> <li>b) any subsidiary of the licence applicant and, if different, the registered member of the Scottish FA;</li> <li>c) any other entity included in the legal group structure which generates revenues and/or performs services and/or incurs costs in respect of the football activities defined below;</li> <li>d) any entity, irrespective of whether it is included in the legal group structure, which generates revenue and/or performs services and/or incurs costs in respect of football activities as defined below.</li> </ul> <p>Football Activities include:</p> <ul style="list-style-type: none"> <li>a) employing/engaging personnel (as defined in Article 50) including payment of all forms of consideration to employees arising from contractual or legal obligations;</li> <li>b) acquiring/selling players' registrations (including loans);</li> <li>c) ticketing;</li> <li>d) sponsorship and advertising;</li> <li>e) broadcasting;</li> <li>f) merchandising and hospitality;</li> <li>g) club operations (e.g. administration, matchday activities, travel, scouting, etc.);</li> <li>h) financing (including financing secured or pledged against the assets of the licence applicant);</li> <li>i) use and management of stadium and training facilities;</li> <li>j) women's football;</li> <li>k) youth sector.</li> </ul>	<p>A copy of the overall legal group structure in chart form.</p> <p>The above shall be forwarded directly to the Scottish FA by 31 January 2021.</p>

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 46 bis (cont)	Reporting entity and reporting perimeter	Refers to the licence applicant which must provide the licensor with information for club licensing purposes.	<p>An entity may be excluded from the reporting perimeter only if:</p> <ul style="list-style-type: none"> <li>a) it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined above; or</li> <li>b) its activities are entirely unrelated to the football activities defined above and/or the locations, assets or brand of the football club; or</li> <li>c) the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter.</li> </ul> <p>The licence applicant must submit a declaration by an authorised signatory which confirms:</p> <ul style="list-style-type: none"> <li>a) that all revenues and costs related to each of the football activities indicated above have been included in the reporting perimeter and provide a detailed explanation should this not be the case; and</li> <li>b) whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying such exclusion with reference to the paragraph above.</li> </ul>	<p>A copy of the overall legal group structure in chart form.</p> <p>The above shall be forwarded directly to the Scottish FA by 31 January 2021.</p>

#### Article 47

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 47	Audited Accounts	Refers to the audited annual financial statements prepared according to the Companies Act 2006 and either International Financial Reporting Standards (IFRS) or the UK Generally Accepted Accounting Practice	<p>Each licence applicant is required to provide a copy of its audited annual financial statements as defined in respect of the statutory closing date prior to the deadline for submission of the application to the Scottish FA and prior to the deadline for submission of the list of licensing decisions to UEFA. Audited financial statements must include the auditor's report. The auditor must be independent as defined in Annex 01 § 01.3 of Part 4.</p> <p>Comparative figures in respect of the prior statutory closing date must be provided.</p> <p>By 31 January 2021, each licence applicant is required to provide a self-declaration form confirming whether the Indicators apply.</p>	<p>Copy of the Audited Accounts as defined. These shall be forwarded directly to the Scottish FA by 31 March 2021.</p> <p>The self-declaration form shall be submitted by 31 January 2021 at the latest.</p>

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 47	Audited Accounts and Minimum Disclosures	Refers to additional disclosure information within the licence applicant accounts as defined by UEFA over and above the minimum UK requirements according to the Companies Act 2006 and either International Financial Reporting Standards (IFRS) or the UK Generally Accepted Accounting Practice  Annex 01 § 01.3 and Annex 02 § 02.1-02.6 of Part 4 outline the information required by UEFA and describe the assessment of the annual financial statements and the Scottish FA licensing decision in respect of the annual financial statements.	Alternative 1: If the audited annual financial statements meet the minimum disclosure requirements and accounting principles outlined in Annex 01 § 01.3 and Annex 02 § 02.1-02.5 of Part 4, then no further supplementary information has to be provided.  Alternative 2: If the audited annual financial statements do not meet the minimum disclosure requirements and accounting principles outlined in Annex 01 § 01.3 and Annex 02 § 02.1-02.5 of Part 4, then supplementary information must be prepared by the licence applicant in order to meet the minimum information requirements. The supplementary information will be assessed by the independent auditor.	Either a copy of the Audited Accounts including the supplementary information, or  Supplementary information prepared and assessed by the auditor. Template letter A 47 in Annex 03 of Part 4 may be used for this purpose.  Either of the above shall be forwarded directly to the Scottish FA by 31 March 2021.
A 47	Audited Accounts and Minimum Disclosures: Player Identification Table	Refers to additional disclosure information as defined by UEFA over and above the minimum UK requirements according to the Companies Act 2006 and either International Financial Reporting Standards (IFRS) or the UK Generally Accepted Accounting Practice  Annex 02 § 02.6 of Part 4 outlines the information required by UEFA and describes the assessment of this information.	Licence applicants must reconcile the aggregate figures in the Player Identification table to the relevant figures in the balance sheet and profit and loss account in the audited financial statements.  To meet this requirement the licence applicant must prepare a Player Identification Table which must be approved by management. The requirements for the content of the Table are detailed in Schedule A 47 in Annex 03 § 03.8.	A copy of the Player Identification Table as detailed in Schedule A 47.  The above shall be forwarded directly to the Scottish FA by 31 March 2021.

**Article 47 bis**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 47 bis	Publication of Financial Information	Refers to the audited annual financial statements submitted under Article 47 including Supplementary Information where appropriate	<p>The licence applicant must publish on its website or the website of its licensor by the date of the submission of the list of licensing decisions to the UEFA administration, and in the form communicated by the licensor:</p> <p>a) the total amount paid in the latest reporting period to or for the benefit of agents/intermediaries; and</p> <p>b) the last audited annual financial information assessed by the licensor.</p>	<p>Copy of the Audited Accounts including Supplementary Information where appropriate as per the terms of Article 47.</p> <p>The above shall be forwarded directly to the Scottish FA by 31 March 2021.</p> <p>Evidence of publication on the club's website to be provided by 8 April 2021.</p>

**Article 48**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 48	Reviewed Interim Financial Statements	<p>Refers to the financial statements provided by licence applicants where the statutory closing date of the licence applicant is more than six months before the deadline for submission of the list of licensing decisions by the Scottish FA to UEFA on 31 May 2021.</p> <p>Financial Annex 01 § 01.5 and Annex 02 § 02.1-02.5 of Part 4 outline the information required by UEFA and describe the assessment of the interim financial statements and the Scottish FA licensing decision in respect of the interim financial statements.</p>	<p>Where applicable, additional financial statements covering the interim period must be prepared and submitted. These must cover the interim period, starting the day immediately after the statutory closing date (30 June 2020 in principle) up to 1 December 2020 as a minimum and must be reviewed (as defined by UEFA) by an independent auditor.</p> <p>The auditor's review report must be conducted in terms of International Standard on Review Engagements (ISRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A specimen auditor's report is shown in Template Letter A 48 in Annex 03 § 03.2 of Part 4.</p> <p>By 31 January 2021, each licence applicant is required to provide a self-declaration form confirming whether the Indicators apply.</p>	<p>Dependent upon the closing period for the licence applicant, 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 A 48 in Annex 03 § 03.2 of Part 4.</p> <p>Either of the above shall be forwarded directly to the Scottish FA by 31 March 2021.</p> <p>The self-declaration form shall be submitted by 31 January 2021 at the latest.</p>

**NB – The following should be noted:**

1. The auditor must be independent in compliance with the Ethical Standards for Auditors issued by the Auditing Practices Board and with the IFAC Code of Ethics for Professional Accountants.
2. The auditor must be a member of a Recognised Qualifying Body under the Companies Act 1989 and 2006.

#### Article 49

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 49	No Payables Overdue to football clubs arising from Transfer Activities	Refers to payables overdue towards football clubs arising from transfer activities  Financial Annex 01 § 01.6 of Part 4 outlines the information required by UEFA, and describes the assessment of the information required and the Scottish FA licensing decision in respect of the overdue payables to football clubs arising from transfer activities.	Licence applicants must prove that as at 31 March 2021 they have no overdue payables towards football clubs arising from transfer activities that occurred prior to 31 December 2020.  To meet this requirement the licence applicant must prepare a Transfers Table which must be reviewed by an auditor. The requirements for the content of the Table and the auditor review are detailed in Schedule A 49 in Annex 03 § 03.9 and Template Letter A 49 in Annex 03 § 03.3 of Part 4.  By 31 January 2021, each licence applicant is required to provide a self-declaration form detailing transfer payables at 31 December 2020 together with due dates for payment if any.	A copy of the Transfers Table as detailed in Schedule A 49 together with an auditor's certificate as detailed in Template Letter A 49.  The above shall be forwarded directly to the Scottish FA by 31 March 2021.  The self-declaration form shall be submitted by 31 January 2021 at the latest.

#### Article 50

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 50	No Payables Overdue in respect of Employees	Refers to payables overdue towards employees  Financial Annex 01 § 01.7 of Part 4 outlines the information required by UEFA, and describes the assessment of the information required and the Scottish FA licensing decision in respect of the overdue payables towards employees and social/tax authorities.	Licence applicants must demonstrate that as at 31 March 2021 they have no payables overdue towards their employees as a result of contractual and legal obligations that arose prior to 31 December 2020.  To meet this requirement the licence applicant must prepare an Employees Table (as per definition) showing any overdue sums. This shall be reviewed by an auditor. The requirements for the Table and the auditor review are detailed in Schedule A 50 and Template Letter A 50 in Annex 03 at 03.10 and 03.4 of Part 4.  By 31 January 2021, each licence applicant is required to provide a self-declaration form detailing amounts due to employees at 31 December 2020 together with due dates for payment if any.	A copy of the Employees Table as detailed in Schedule A 50 together with an auditor's certificate as detailed in Template Letter A 50.  The above shall be forwarded directly to the Scottish FA by 31 March 2021.  The self-declaration form shall be submitted by 31 January 2021 at the latest.

## Article 50 bis

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 50 bis	No Payables Overdue Towards Social/Tax Authorities	Refers to payables overdue towards social/tax authorities Financial Annex 01 § 01.8 of Part 4 outlines the information required by UEFA, and describes the assessment of the information required and the Scottish FA licensing decision in respect of the overdue payables towards employees and social/tax authorities.	<p>Licence applicants must demonstrate that as at 31 March 2021 they have no payables overdue towards social/tax authorities as a result of contractual and legal obligations towards their employees that arose prior to 31 December 2020.</p> <p>To meet this requirement the licence applicant must prepare a Social / Tax Table (as per definition) showing any overdue sums. This shall be reviewed by an auditor. The requirements for the Table and the auditor review are detailed in Schedule A50 bis and Template Letter A50 in Annex 03 at 03.11 and 03.4 of Part 4.</p> <p>By 31 January 2021, each licence applicant is required to provide a self-declaration form detailing amounts due to social/tax authorities at 31 December 2020 together with due dates for payment if any.</p>	<p>A copy of the Social / Tax Table as detailed in Schedule A50 bis together with an auditor's certificate as detailed in Template Letter A 50.</p> <p>The above shall be forwarded directly to the Scottish FA by 31 March 2021.</p> <p>The self-declaration form shall be submitted by 31 January 2021 at the latest.</p>

**Article 51**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 51	Written Representations Prior to the Licensing Decision	<p>Refers to the licence applicant's written representation to the Scottish FA within the 7 days prior to the start of the period in which the licensing decision is to be made by the Licensing Committee.</p> <p>The written representation provides information to the Licensing Committee on any events or conditions of major economic importance that have occurred and that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements (if applicable).</p> <p>Examples of events of "major economic importance" are detailed in Annex 01 and specifically in § 01.9 of Part 4.</p> <p>Financial Annex 01 § 01.9 of Part 4 outlines the information required by UEFA, and describes the assessment of the information required and the SFA licensing decision in respect of the written representations prior to the licensing decision</p>	<p>Licence applicants must submit a written representation letter within a seven-day window prior to the meeting of the Licensing Committee where a licensing decision is taken.</p> <p>The written representation letter must state the following:</p> <ul style="list-style-type: none"> <li>a) That all documents submitted to the licensor are complete and correct;</li> <li>b) Whether or not any significant change has occurred in relation to any of the club licensing criteria;</li> <li>c) Whether or not any events or conditions of major economic importance have occurred, that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements (if applicable).</li> <li>d) Whether or not the licence applicant (or the registered member of the Scottish FA which has a contractual relationship with the licence applicant within the meaning of Article 12) 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.</li> </ul> <p>To meet this requirement the licence applicant must prepare a Management Representations Letter as detailed in Template Letter A 51 in Annex 03 § 03.5 of Part 4, based upon the definition of events of "major economic importance."</p>	<p>A Management Representations Letter as detailed in Template Letter A 51.</p> <p>The above shall be forwarded directly to the Scottish FA at a time determined by the Scottish FA and communicated to licence applicants.</p>

## Article 52

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 52	Future Financial Information	<p>Refers to information in respect of the financial performance and position of the club in the reporting periods ending in the years following commencement of the UEFA club competitions, i.e in this case up to the end of season 2021/22.</p> <p>Financial Annex 01 § 01.10 of Part 4 outlines the information required by UEFA, and describes the assessment of the information required and the Scottish FA licensing decision in respect of the future financial information.</p> <p><b>NB – The Indicators are outlined and explained in Annex 01 and specifically in § 01.10 of Part 4.</b></p>	<p>Where the Indicators apply, licence applicants must prepare and submit future financial information in order to demonstrate to the Scottish FA their ability to continue as a going concern until the end of the licence season.</p> <p>Future financial information consists of:</p> <ol style="list-style-type: none"> <li>A budgeted profit and loss account;</li> <li>A budgeted cash flow; and</li> <li>Explanatory notes including a brief description of each of the significant assumptions (with reference to the relevant aspects of historic financial and other information) that have been used to prepare the budgeted profit and loss account and cash flow statement, as well as of the key risks that may affect the future financial results.</li> </ol> <p>Comparative figures for the immediately preceding financial year and interim period (if applicable) must be provided in respect of the budgeted profit and loss account and cash flow.</p> <p>The future financial information shall be based on assumptions that are not unreasonable and meet the minimum disclosure requirements as detailed in Financial Appendices B and C in Annex 02, § 02.1 (if applicable), 02.2-02.5 of Part 4.</p> <p>The forecasts will cover an 18-month period split into 3 monthly segments. On 31.03.2021 the licence applicant will provide its future forecasts from the Interims to the end of the season (2020/21) as well as a further forecast for the following season up to the end of season 2021/22. Illustrative assumptions are shown in Annex 03 § 03.12 of Part 4.</p> <p><b>NB – A licence applicant’s future financial information must be assessed by an independent auditor. The specific requirements for this auditor review are detailed in Annex 01 § 01.10 of Part 4. A specimen auditor’s certificate is shown in Template Letter A 52 (A) in Annex 03 § 03.7 of Part 4.</b></p>	<p>Where the Indicators apply -</p> <ul style="list-style-type: none"> <li>Budgeted profit and loss account and cash flow from Interims to 31 May 2022, including significant assumptions (as per Schedule A 52).</li> <li>Licence applicant to provide Management Letter – Template letter A 52.</li> <li>Licence applicant to provide auditor’s certificate -Template Letter A 52 (A).</li> </ul> <p>The above shall be forwarded directly to the Scottish FA by 31 March 2021.</p>

### 5.3 Other UEFA club licensing requirements

The following requirements refer to the UEFA criteria where any failure does not result in the refusal of the UEFA licence award but rather a sanction to be determined by the Scottish FA (cf. Part. 3 Section 2 § 2.2.2)

#### Article 19

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A19 (2)	Medical Care of Players	Refers to the medical examinations conducted on the licence applicant's players above the age of 12.	<p><u>Scope</u> Refers to players above the age of 12.</p> <p><u>Medical Records</u> The medical professional shall retain individual 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> Each player within scope shall be subject to medical examinations and test to be carried out on an annual basis. These are detailed at points A and E in Annex 04 of Part 4.</p>	<p>The licence applicants will submit information to the Medical Centre at the Scottish FA by 28 February 2021. This information will include the following –</p> <ul style="list-style-type: none"> <li>• That the mandatory medical examinations as defined have been performed to all players as defined in the scope.</li> <li>• That each player's medical records are up-to-date.</li> </ul> <p>This declaration shall be signed by an authorised club signatory (as defined in Article 44 below) as well as the Club Doctor (as defined in Article 31).</p> <p>The Medical Centre will submit the licence applicant with a template document for completion in good time prior to the deadline</p>

**Article 22**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 22	Attendance at a Scottish FA organised event on refereeing matters and the Laws of the Game	Refers to the attendance of licence applicant's personnel at a refereeing event specifically organised by the Scottish FA, aimed at the education of club personnel on refereeing and Laws of the Game matters.	During the course of each season, the Team Manager (A.36) (or Assistant Team Manager) as well as the First Team Captain (or nominated deputy) must attend a specific Scottish FA organised event as defined.	None. Compliance will be verified via a report from the Scottish FA's Referee Department.

**Article 23**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 23	Policy or Policies on Unacceptable Conduct	Refers to the Policy or Policies that have been adopted and are aimed at the prevention of instances of Unacceptable Conduct.  <i>NB – Unacceptable Conduct shall mean Conduct and/or Disorderly Conduct as the context requires.</i>	Each licence applicant must produce a Policy or Policies aimed at the prevention of instances of Unacceptable Conduct. This must include a policy to tackle racism and discrimination as per the terms of Article 23 of the UEFA Club Licensing and Financial Fair Play Regulations.  The content of this Policy or Policies shall be as determined by each licence applicant.	Policy or Policies with last revision date detailed.

**Article 23bis**

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 23bis	Policy or Policies on Child Wellbeing and Protection	Refers to the policies and procedures in place to protect, safeguard and ensure the welfare of youth players.	Each licence applicant must adopt and implement the Scottish FA's "Child Wellbeing and Protection in Scottish Football" policy documents including: <ul style="list-style-type: none"> <li>I. Policy Statements</li> <li>II. Code of Conduct for Safeguarding Children's Wellbeing</li> <li>III. Anti-bullying Guidelines</li> <li>IV. Responding to Concerns about a Child Procedure</li> <li>V. Responding to Concerns about the conduct of an Adult Procedure</li> <li>VI. Reviewing the Management of Concerns Procedure</li> <li>VII. Safeguards:Best Practice Guidelines</li> </ul>	Provided as part of the National Club Licensing assessment.

### Article 26

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 26	Training & Coaching Facilities	Refers to the minimum training infrastructure available for the various teams of the licence applicant	<p>The following training infrastructure facilities must be available to the licence applicant for those facilities identified in Article 25 above.</p> <ul style="list-style-type: none"> <li>• An outdoor grass or synthetic facility;</li> <li>• a medical room equipped with a supply of hot and cold water as well as drinking water, an accessible toilet, a couch with adequate space, a storage facility and a means of communication.</li> </ul>	Legal documents confirming training ground ownership, or contract or service agreement that includes the full period of the season for each facility.

### Article 35

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 35	Supporter Liaison Officer	Refers to the person appointed by the licence applicant to act as the key contact point for supporters.	<p>Licence applicant must have in place a supporter liaison officer who acts as the key contact point for supporters.</p> <p>The licence applicant will be able to demonstrate that this individual attends regular meetings and collaborates with the relevant club personnel on related matters.</p>	<p>Job Description or Contract/ Service Level Agreement for the appointed person available for inspection at audit.</p> <p>Evidence of the role undertaken.</p>

### Article 35bis

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 35 bis	Disability Access Officer	Refers to the person appointed by the licence applicant to support the provision of inclusive, accessible facilities and services.	<p>The Licence applicant must have in place a Disability Access Officer to support the provision of inclusive, accessible facilities and services.</p> <p>The Licence applicant will be able to demonstrate that this individual regularly meets and collaborates with the relevant club personnel on all related matters.</p>	<p>Job Description or Contract/ Service Level Agreement for the appointed person available for inspection at audit.</p> <p>Evidence of the role undertaken.</p>

## Article 41

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 41	Rights and Duties	Refers to the rights and duties of the licence applicant's staff members as defined within a job description, terms of reference or a contract.	Licence applicants must define in writing the rights and duties of each of its staff members (as detailed in Articles 28 to 39 above), i.e in an individual job description, terms of reference or a contract.	Individual job descriptions, terms of reference or a contract for each staff member defined in Articles 28 to 39 of the UEFA Club Licensing and Financial Fair Play Regulations.

## Article 42

UEFA REF	CRITERIA	DEFINITION	MINIMUM UEFA REQUIREMENT	CLUB DOCUMENTS
A 42	Duty of Replacement During the Season	Refers to instances where a function defined in Articles 28 to 39 becomes vacant during the licence season.	<p>If a function defined in Article 28 to 39 becomes vacant during the licence season, the licensee must ensure that, within a period of a maximum of 60 days, the function is taken over by someone who holds the required qualification.</p> <p>In the event that a function becomes vacant due to illness or accident, the Scottish FA may grant an extension to the 60-day period only if reasonably satisfied that the person concerned is still medically unfit to resume his/her duties.</p> <p>The licensee must promptly notify the Scottish FA of any such replacement.</p>	Regular updates as and when required.

# **PART 4**

# **ANNEX TO THE**

# **UEFA REQUIREMENTS**

- 1. GUIDANCE, REQUIREMENTS AND DEFINITIONS ON THE FINANCIAL CRITERIA**
- 2. UEFA FINANCIAL APPENDICES**
- 3. UEFA FINANCE SCHEDULES AND TEMPLATES**
- 4. MEDICAL EXAMS AND TESTS**
- 5. FINANCE SELF DECLARATION**
- 6. LEGAL SIGN-OFF**

## ANNEX 01

### GUIDANCE/REQUIREMENTS AND DEFINITIONS

This provides greater detail on the requirements and the definitions referred to in Part 3 Section 5 of this Manual and specifically the financial requirements detailed there.

#### 01.1 In relation to Article 46 – Legal Group Structure and Ultimate Controlling Party

##### = INFORMATION TO BE PREPARED BY THE CLUB

The club must prepare and submit information on the legal group structure at the statutory closing date prior to the deadline for the submission of the application to the Scottish FA. It must be presented in a chart and duly approved by management. The Scottish FA must be informed of any changes there may have been to the legal group structure during the period between the statutory closing date and the submission of the chart to the Scottish FA.

This chart must clearly identify and include information on:

- a) the licence applicant and, if different, the registered member of the Scottish FA;
- b) any subsidiary of the licence applicant and, if different, the registered member of the Scottish FA;
- c) any associate entity of the licence applicant and, if different, the registered member of the Scottish FA;
- d) any direct or indirect controlling entity of the licence applicant, up to and including the ultimate controlling party;
- e) any party that has 10% or greater direct or indirect ownership of the licence applicant or 10% or greater voting rights;
- f) any party with a significant influence over the licence applicant;
- g) any other football club, in respect of which any of the parties identified in (a) to (f) or any of their key management personnel have any ownership interest, voting rights, and/or any involvement or influence whatsoever in relation to the governance of its financial and operating policies.

The reporting perimeter as defined in Article 46bis must also be clearly identified in the document.

If deemed relevant the Scottish FA may request the licence applicant to provide additional information other than that listed above (e.g. information about any subsidiaries and/or associates of the ultimate controlling entity and/or direct entity).

The following information must be provided in relation to all entities included in the legal group structure:

- a) Name of legal entity;
- b) Type of legal entity;
- c) Main activity of legal entity;
- d) Percentage of ownership interest (and, if different, percentage ;

For any subsidiary of the licence applicant and, if different, the registered member of the Scottish FA, the following information must also be provided:

- e) Share capital;
- f) Total assets;
- g) Total revenues;
- h) Total equity.

## 01.2 In relation to Article 46bis – Reporting Entity and Reporting Perimeter

### = REPORTING ENTITY

All SPFL (Premiership) clubs determine the reporting entity and 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) is required to be provided.

### = INFORMATION TO BE PREPARED BY THE CLUB

The club must prepare and submit the overall legal group structure, presented in a chart, duly approved by management. This chart must include information on any subsidiary, any associated entity and any controlling entity up to the ultimate parent company and ultimate controlling party. Any associated company or subsidiary of such parent must also be disclosed.

The financial information of all entities included in the reporting perimeter (as defined in Article 46bis) must either be consolidated or combined as if they were a single company.

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

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

The reporting perimeter must include:

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

Football activities include:

- a) employing/managing personnel (as defined in Article 50) 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 (e.g. administration, matchday activities, travel, scouting, etc.);
- h) financing (including financing secured or pledged against the assets of the licence applicant);
- i) use and management of stadium and training facilities;
- j) women's football;
- k) youth sector.

A subsidiary may be excluded from the reporting perimeter only if:

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

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

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

- a) that all revenues and costs related to each of the football activities indicated above have been included in the reporting perimeter and provide a detailed explanation should this not be the case; and
- b) whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to the above.

### **01.3 In Relation to Article 47 – Audited Accounts and Minimum Disclosures**

= Annual financial statements in respect of the statutory closing date prior to the deadline for submission of the application to the Scottish FA and prior to the deadline for submission of the list of licensing decisions to UEFA must be prepared and submitted.

The annual financial statements should be prepared in accordance with the Companies Act 2006 and in accordance with the International Financial Reporting Standards or the UK Generally Accepted Accounting Practice.

Annual financial statements must be prepared on the assumption that the licence applicant is a going concern, meaning it will continue in operation for the foreseeable future. It is assumed that the licence applicant has neither the intention nor the necessity to go into liquidation, cease trading or seek protection from creditors pursuant to laws or regulations.

The financial reporting framework, suitable as a basis for the preparation of financial statements, must contain certain underlying principles including:

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

The annual financial statements must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the board of directors of the reporting entity.

#### **= MINIMUM REQUIREMENTS FOR THE CONTENT OF ANNUAL FINANCIAL STATEMENTS**

Notwithstanding the requirements of UK law and accounting standards detailed above, the financial criteria do require clubs to present a specific minimum level of historic financial information. This manual sets out the minimum requirements for the content of annual financial information. Other than in respect of player accounting matters, this manual does not prescribe the basis for recognition and measurement of transactions and other events, as such matters are addressed by International and UK accounting standards.

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

- a) A balance sheet (including the headings shown in Financial Appendix A in Annex 02 of Part 4);
- b) A profit and loss account (including the headings shown in Financial Appendix B in Annex 02 of Part 4);
- c) A cash flow statement (including the headings shown in Financial Appendix C in Annex 02 of Part 4);
- d) Notes, comprising a summary of significant accounting policies and other explanatory notes (as detailed in Financial Appendix D in Annex 02 of Part 4); and

- e) A Directors' Report (financial review or commentary by management) describing and explaining the main features of the reporting entity's financial performance and financial position and the principal risks and uncertainties it faces. The Directors' Report will also include the names of persons who were members of the board of directors and of the supervisory bodies of the reporting entity at any time during the year.
- = Each component of the annual financial statements must be identified clearly. In addition, the following information must be displayed prominently, and repeated where necessary within the financial statements, for a proper understanding of the information presented:
- a) the name (and legal form), domicile and business address of the reporting entity and any change in that information since the previous statutory closing date;
  - b) whether the financial information covers the individual licence applicant or a group of entities or some other combination of entities, and a description of the structure and composition of any such group or combination;
  - c) the statutory closing date and the period covered by the financial information (for both current and comparative information); and
  - d) the presentation currency.

Specifically, the following require to be disclosed, either within the statutory financial statements or within a supplementary statement, which will not form part of the statutory financial statements.

- i) gate receipts;
- ii) sponsorship and advertising;
- iii) broadcasting rights;
- iv) commercial;
- v) other operating income;
- vi) UEFA solidarity and prize money;
- vii) amounts paid to Agents.

In addition, the following balance sheet headings require to be disclosed, either within the statutory financial statements or within a supplementary statement, which will not form part of the statutory financial statements.

- i) accounts receivable from player transfers;
- ii) accounts payable in respect of player transfers;
- iii) accounts payable to employees.

The licence applicant must prepare supplementary information (to be submitted to the Scottish FA) if the accounting requirements described in this Manual are not met by the disclosures and accounting treatment in the audited annual financial statements. The supplementary information must include a restated balance sheet, profit and loss account and any associated notes to meet the requirements set out above. There must also be included a note (or notes) reconciling the results and financial position shown in the supplementary information document to those shown in the audited financial statements (that were prepared under the national accounting practice defined above). The restated financial information must be assessed by the independent auditor by way of agreed-upon procedures.

The content and presentation of the supplementary information, if required at all, will vary between clubs depending on the amount of information already disclosed in the separate audited annual financial statements. For example, the supplementary information document might simply include a certain disclosure note, or notes, not otherwise included in the audited financial statements.

The supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the annual 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 to, or reconcile to, the relevant disclosures in the annual financial statements.

= ACCOUNTING REQUIREMENTS FOR PLAYER REGISTRATION COSTS

UK accounting standards prescribe the accounting treatment of costs relating to the acquisition of a player. These costs should be capitalised and amortised over the period of the player's contract.

Furthermore, this manual includes a specific accounting requirement for player registrations carried as intangible fixed assets, as described in Financial Appendix E (02.5) in Annex 02 of Part 4.

In addition, licence applicants are required to prepare and submit to the Scottish FA a Player Identification Table.

The minimum content of the Player Identification Table is shown in Financial Appendix F (02.6) in Annex 02 of Part 4.

= ASSESSMENT OF THE ANNUAL FINANCIAL STATEMENTS

The annual financial statements must be audited by an independent auditor in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). The auditor must be independent in compliance with the Ethical Standards for Auditors issued by the Auditing Practices Board and with the IFAC Code of Ethics for Professional Accountants. The auditor chosen must be a member of a Recognised Qualifying Body under the Companies Act 1989 and 2006.

The auditors' report must include a scope paragraph describing the nature of an audit, including a statement that the audit was conducted in accordance with International Standards on Auditing (UK and Ireland). The auditor's report should contain a clear written expression of opinion on the financial statements taken as a whole. The auditor's report must be submitted to the Scottish FA with the annual financial statements to form a basis for the licensing decision of the Scottish FA.

If the annual financial statements do not meet the minimum requirements for content and accounting, then the club must prepare supplementary information. The supplementary information must then be assessed by the auditor by way of performance of, as a minimum, agreed-upon procedures. The auditor will provide a report of the factual findings of the agreed-upon procedures (Template Letter A.47 refers). The auditor's report of factual findings must include a statement confirming that the assessment was conducted according to International Standard on Related Services (ISRS) 4400. The auditor's report must be submitted to the Scottish FA together with the supplementary information to form a basis for the licensing decision of the Scottish FA.

The agreed-upon procedures shall, as a minimum, include:

- Reading the supplementary information prepared by management;
- Making enquiries of management regarding the compilation of the supplementary information; and
- Comparing the supplementary information to the sources from which it was obtained.

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

- a) Assess whether the selected reporting entity/entities is appropriate for club licensing purposes.
- b) Assess the annual financial statements (that may also include supplementary information) submitted to form a basis for the licensing decision.
- c) Read and consider the annual financial statements and the auditor's report thereon.
- d) Address the consequences of any modifications to the audit report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to the Scottish FA Decision directly below.

= SCOTTISH FA DECISION

A licence will be refused:

- a) If the annual financial statements are not submitted to the Scottish FA within the defined deadline.
- b) If the club submits annual financial statements that do not meet the minimum requirements for the content and accounting.
- c) If the auditor's report makes a reference to any situation defined in Article 51 paragraph (d)

Having assessed the reporting perimeter and read the auditor's report on the annual financial statements, the Scottish FA will assess these according to the points below:

- a) If the reporting perimeter does not meet the requirements of Article 46bis, the licence must be refused.
- b) If the auditor's report has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the licence in respect of criterion A.47.
- c) If the auditor's report has a disclaimer of opinion or an adverse opinion, the licence will be refused.
- d) If the auditor's report has, in respect of going concern, either an emphasis of matter or a qualified 'except for' opinion, the licence will be refused, unless additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the licence season has been provided to, and assessed by, the Scottish FA to its satisfaction. The additional documentary evidence includes, but is not necessarily limited to, the information described in A.52 (Future financial information).

If the auditor's report in respect of the annual financial statements submitted in accordance with A.47 includes an emphasis of matter or a qualified 'except for' opinion in respect of going concern, then Indicator IND.01 shall apply (as set out in 01.6). As a result, the Scottish FA will undertake more extensive assessment procedures in respect of criterion A.52 (Future financial information).

- e) If the auditor's report has, in respect of a matter other than going concern, either an emphasis of matter or a qualified 'except for' opinion, then the Scottish FA will consider the implications of the modification for club licensing purposes.

The licence may be refused, unless additional documentary evidence is provided, and assessed, to the Scottish FA's satisfaction. The additional evidence that may be requested will be dependent on the reason for the modification to the audit report.

- f) If the club provides supplementary information, the Scottish FA must additionally assess the auditor's report on the agreed-upon procedures in respect of the supplementary information.

If the auditor's report of factual findings from the agreed-upon procedures includes reference to errors and/or exceptions found, the licence may be refused.

#### **01.4 In relation to Article 47bis – Publication of Financial Information**

In respect of all SPFL (Premiership) clubs, the Scottish FA or the applicant club is required to publish the following information on its website by 8 April each year:

- a) the total amount paid in the latest reporting period to or for the benefit of agents/intermediaries; and
- b) the last audited annual financial information assessed by the licensor.

#### **01.5 In relation to Article 48 – Reviewed Interim Financial Statements**

= REPORTING DATE

Interim financial statements must be prepared covering the interim period beginning on the day immediately after the financial year end and ending on a date within six months preceding the deadline for submission of the list of licensing decisions to UEFA. An interim period does not necessarily have to be a six month period, but is defined as a financial reporting period shorter than a full financial year.

For example, if the club has a financial year end of 30 June, and UEFA has set a deadline of 31 May (in the following year) for the submission date, the interim financial statements would cover at least the 5 months from 1 July to 30 November or would normally be expected to cover the 6 months to 31 December.

#### = INFORMATION TO BE PREPARED BY THE CLUB

Clubs must prepare and present interim financial statements based on UK or International accounting standards and these interim financial statements must be reviewed by an independent auditor.

Notwithstanding the requirements of UK accounting standards, the financial criteria of this manual do require licence applicants to present a specific minimum level of historic financial information to the licensor. This manual sets out the minimum requirements for the content of interim financial reporting. This manual does not prescribe the basis for recognition and measurement of transactions and other events, in interim financial statements, as such matters are addressed by UK accounting standards.

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

- a) the name (and legal form), domicile and business address of the reporting entity and any change in that information from the preceding statutory closing date;
- b) whether the financial information covers the individual licence applicant or a group of entities or some other combination of entities, and a description of the structure and composition of any such group or combination;
- c) the statutory closing date and the period covered by the financial information (for both current and comparative information); and
- d) the presentation currency.

Interim financial statements must include, as a minimum, the following components:

- a) Balance sheet (including the headings shown in Financial Appendix A in Annex 02 of Part 4) as of the end of the interim period and a comparative balance sheet as of the end of the immediately preceding full financial year;
- b) Profit and loss account (including the headings shown in Financial Appendix B in Annex 02 of Part 4) for the interim period, with comparative profit and loss account for the comparable interim period of the immediately preceding financial year;
- c) Cash flow statement (including the headings shown in Financial Appendix C in Annex 02 of Part 4) for the interim period, with a comparative statement for the comparable interim period of the immediately preceding financial year; and
- d) Specific explanatory notes (as detailed in Financial Appendix D in Annex 02 of Part 4).

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

The interim financial statements must meet the minimum disclosure requirements as set out in Annex 02 § 02.1-02.4 of Part 4. Additional line items or notes must be included if their omission would make the interim financial statements misleading.

A licence applicant must apply the same accounting policies in its interim financial statements as are applied in its annual financial statements, except for accounting policy changes made after the date of the most recent full annual financial statements that are to be reflected in the next annual financial statements — in which case details must be disclosed in the interim financial statements.

If the minimum requirements for the content and accounting as defined above are not met in the interim financial statements, then the licence applicant must prepare supplementary information in order to meet the minimum information requirements that must be assessed by an independent auditor.

The interim financial statements must be approved by management and this shall be evidenced by way of a brief statement and signature on behalf of the board of directors.

#### = ASSESSMENT PROCEDURES

The interim financial statements must, as a minimum, be the subject of a review by an independent auditor in accordance with International Standard on Review Engagements (UK and Ireland) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Auditing Practices Board for use in the United Kingdom. The auditor's report must include a scope paragraph describing the nature of a review, including a reference to ISRE 2410. The auditor selected to review the interim financial statements should be the same as the auditor selected to carry out the audit of the annual financial statements.

The auditor's report must be submitted to the Scottish FA together with the interim financial statements to form a basis for the licensing decision.

A review, in contrast to an audit, is not designed to obtain reasonable assurance that the financial information is free from material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review may bring significant matters affecting the financial information to the auditor's attention, but it does not provide the evidence that would be required for an audit. As part of the work, the auditor considers whether any significant factors identified at the previous audit have changed to such an extent as to affect the appropriateness of the going concern assumption. Template Letter A.48 refers.

The auditor must assess supplementary information, if any. The auditor's report of factual findings must:

- a) include a statement confirming that the assessment was conducted by way of agreed-upon procedures according to the International Standard on Related Services (ISRS) 4400 and;
- b) be submitted to the Scottish FA together with the supplementary information to form a basis for the licensing decision.

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

- a) Assess whether the selected reporting entity/entities is appropriate for club licensing purposes.
- b) Assess the interim financial statements (that may also include supplementary information) submitted to form a basis for the licensing decision.
- c) Read and consider the interim financial statements and the auditor's report thereon.
- d) Address the consequences of any modifications to the review report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to Scottish FA Decision directly below.

#### = SCOTTISH FA DECISION

The licence must be refused:

- a) If the interim financial statements are not submitted within the defined deadline.
- b) If the club submits interim financial statements that do not meet the minimum requirements for the content and accounting.
- c) If the auditor's report makes a reference to any situations defined in Article 51 paragraph (d)

Having assessed the reporting perimeter and read and considered the auditor's review report on the interim financial statements, the Scottish FA will assess it according to the points below:

- a) If the reporting perimeter does not meet the requirements of Article 46bis, the licence must be refused.

- b) if the auditor's review report has an unqualified conclusion, without any modification, this provides a satisfactory basis for granting the licence.
- c) If the auditor's review report states that nothing has come to the auditor's attention, based on the review, that causes the auditor to believe the financial statements do not give a true and fair view (or are not presented fairly, in all material respects) in accordance with the identified financial reporting framework (negative assurance), a licence can be granted in respect of criterion A.48.
- d) If the auditor's review report disclaims a conclusion or gives an adverse conclusion, the licence will be refused.
- e) If the auditor's review report expresses, in respect of **going concern**, either an emphasis of matter or a qualified conclusion, then the licence will be refused, unless additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the licence season has been provided to, and assessed by, the Scottish FA to its satisfaction. The additional documentary evidence includes, but is not necessarily limited to, the information described in A52 (Future financial information).

If the auditor's review report in respect of the interim financial statements submitted in accordance with A.48 expresses an emphasis of matter or a qualified conclusion in respect of going concern, then Indicator IND.01 shall apply (as set out in 01.6). As a result, the Scottish FA will undertake more extensive assessment procedures in respect of criterion A.52 (Future financial information).

- f) If the auditor's review report expresses, in respect of **a matter other than going concern**, either an emphasis of matter or a qualified conclusion, then the Scottish FA will consider the implications of the modification for club licensing purposes. The licence may be refused, unless additional documentary evidence is provided and assessed to the Scottish FA's satisfaction. The additional evidence that may be requested by the Scottish FA will be dependent on the reason for the modification to the audit report.
- g) If the club provides supplementary information, the Scottish FA must additionally assess the auditor's report on the agreed-upon procedures in respect of the supplementary information. The licence may be refused if this includes reference to errors and/or exceptions found.

### **01.6 In relation to Article 49 – No Payables Overdue towards Football Clubs arising from Transfer Activities**

#### **= REPORTING DATE**

Regardless of the club's financial year end, the criterion is to be assessed as at 31 March preceding the licence season in respect of transfer activities that occurred before 31 December of the year preceding the licence season. (UEFA Ref. Article 49)

#### **= INTRODUCTION**

For the purpose of criterion A.49, payables are only those amounts due to football clubs as a result of:

- a) transfer activities, including any amount due upon fulfilment of certain conditions;
- b) training compensation and solidarity contributions as defined in the FIFA Regulations on the Status and Transfer of Players;
- c) any joint and several liability decided by a competent authority for the termination of a contract by a player.

Agreements between clubs for the transfer of a player's registration often include clauses for future compensation payments dependent on certain conditions being met at some stage in the future (i.e. contingent liabilities). Typically, these clauses are related to the future 'success' of the player concerned and/or the new club he plays for – for example, number of appearances, goals scored, international caps, promotion of the club, avoiding relegation, qualification for UEFA club competition. Until a particular condition is actually met, the associated liability is not a payable and cannot be overdue.

## = TRANSFER PAYABLES TABLE

All SPFL (Premiership) clubs must disclose all of their transfer activities (including loans) undertaken up to 31 December in a separate transfer payables table. The transfer payables table must be prepared and submitted to the Scottish FA even if there have been no transfers/loans during the relevant period.

The transfer payables table must disclose:

- a) all new player registrations (including loans) in the 12 month period up to 31 December irrespective of whether there is an amount outstanding to be paid as at 31 December;
- b) all transfers for which an amount is outstanding to be paid as at 31 December, irrespective of whether they were undertaken in the 12 month period up to 31 December or before; and
- c) all transfers subject to a claim pending before the competent authority under UK law or proceedings pending before a national or international football authority or relevant arbitration tribunal.

The following information must be given as a minimum:

- a) player (identification by name and date of birth);
- b) date of the transfer/loan agreement;
- c) the name of the football club that formerly held the registration;
- d) transfer (or loan) fee paid and/or payable (including training compensation and solidarity contribution);
- e) other direct costs of acquiring the registration paid and/or payable;
- f) amounts settled and payment dates;
- g) the balance payable in respect of each player transfer payable at 31 December, detailed by due date(s) for each unpaid element of the transfer payables;
- h) The balance payable as at 31 March (rolled forward from 31 December) including the due date for each unpaid element, together with explanatory comment;
- i) conditional amounts (contingent liabilities) not yet recognised in the balance sheet as of 31 December;
- j) Amount subject to any claim/proceedings pending as at 31 March.

The licence applicant must reconcile the total liability as per the transfer payables table with the figure in the financial statements balance sheet for 'Accounts payable relating to player transfers' or to the underlying accounting records. The licence applicant is required to report in this table all payables even if payment has not been requested by the creditor.

The transfer payables table must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the board of directors of the licence applicant. The Scottish FA may also request further information. Schedule A.49 refers.

## = ASSESSMENT OF THE INFORMATION

The information provided by the licence applicant requires to be assessed by an independent auditor. The auditor selected should be the same as the auditor who carried out the audit of the annual financial statements. The work will be performed by way of agreed-upon procedures.

International Standard on Related Services 4400 'Engagements to Perform Agreed-Upon Procedures Regarding Financial Information' provides guidance on the auditor's professional responsibilities when an engagement to perform agreed-upon procedures is undertaken and on the form and content of the report that the auditor issues in connection with such an engagement according to the mandatory template letter A.49.

The auditor's report of factual findings must include a statement confirming that the assessment was conducted in accordance with the International Standard on Related Services (ISRS) 4400. The auditor's report must be submitted to the Scottish FA together with the relevant documentation to form a basis for the licensing decision.

Since the assessment is performed by an auditor, the Scottish FA must review the auditor's report and, in particular, verify that the sample selected by the auditor is satisfactory. The Scottish FA may carry out any additional assessment it believes necessary.

= SCOTTISH FA DECISION

The licence will be refused:

- a) If the information in respect of payables from transfer activities is not submitted to the Scottish FA.
- b) If the licence applicant submits information that does not meet the minimum disclosure requirements.
- c) If the licence applicant has payables overdue at 31 March preceding the licence season towards football clubs arising from transfer activities that occurred prior to the previous 31 December. Payables are considered as overdue if they are not paid according to the agreed terms.

For the purpose of the licensing system, if the licence applicant has overdue payables as defined in point C) above, the licence may still be granted if the licence applicant is able to prove by the 31 March preceding the licence season that:

- a) it has paid the relevant amount in full; or
- b) it has concluded an agreement which has been accepted in writing by the creditor to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); or
- c) it has brought a legal claim which has been deemed admissible by the competent authority under UK law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; however, if the decision-making bodies (of the Scottish FA) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in this Manual (i.e. in order to buy time), the relevant amount will still be considered as an overdue payable; or
- d) it has contested to the competent authority under UK law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision making bodies (of the Scottish FA) that it has established reasons for contesting the claim or proceedings which have been opened; however if the decision-making bodies (of the Scottish FA) consider the reasons for contesting the claim or proceedings which have been opened as manifestly unfounded the amount will still be considered as an overdue payable.
- e) it is able to demonstrate to the reasonable satisfaction of the relevant decision-making body that it has taken all reasonable measures to identify and pay the creditor club(s) in respect of training compensation and solidarity contributions (as defined in the FIFA Regulations on the Status and Transfer of Players).

### **01.7 In relation to Article 50 - No payables Overdue in respect of Employees**

= REPORTING DATE

Regardless of the statutory closing date or interim financial reporting date of a licence applicant, the criterion is to be assessed as at 31 March preceding the licence season in respect of contractual and legal obligations towards its employees arising before 31 December of the year preceding the licence season.

For the purpose of criterion A.50, the term 'employees' includes the following persons:

- All professional players according to the applicable FIFA Regulations on the Status and Transfer of Players, and
- Those administrative, technical, medical and security staff listed in Part 3 – Section 5 and specifically Articles 28 to 33 and 35 to 39 (UEFA reference).

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.

Payables 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 A.50. They must be settled/paid within the period or duration stipulated in the contract and/or defined by law, regardless of how such payables are accounted for in the financial statements.

#### = LIST OF EMPLOYEES

All SPFL (Premiership) clubs must prepare and submit to the Scottish FA an Employees Table showing:

- a) all employees who were employed at any time during the year up to 31 December i.e. not just those who remain at 31 December;
- b) all employees in respect of whom there is an amount outstanding to be paid as at 31 December, irrespective of whether they were employed during the year up to 31 December; and
- c) all employees in respect of whom there is a claim pending before the competent authority under UK law or proceedings pending before a national or international football authority or relevant arbitration tribunal.

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);
- e) The balance payable as at 31 December, including the due date for each unpaid element; and
- f) Any payable as at 31 March (rolled forward from 31 December), including the due date for each unpaid element, together with explanatory comment; and
- g) Amounts subject to any claim/proceedings pending as at 31 March.

The Employees Table must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the board of directors of the licence applicant. Schedule A.50 refers.

The licence applicant must reconcile the total liability as per the Employees Table to the figure in the financial statements balance sheet for "Accounts payable towards employees" (if applicable) or to the underlying accounting records.

#### = ASSESSMENT OF THE INFORMATION

The information provided by the licence applicant requires to be assessed by an independent auditor. The auditor selected should be the same as the auditor who carried out the audit of the annual financial statements. The work will be performed by way of agreed-upon procedures.

International Standard on Related Services 4400 'Engagements to Perform Agreed-Upon Procedures Regarding Financial Information' provides guidance on the auditor's professional responsibilities when an engagement to perform agreed-upon procedures is undertaken and on the form and content of the report that the auditor issues in connection with such an engagement according to the mandatory Template Letter A.50.

The auditor's report of factual findings must include a statement confirming that the assessment was conducted in accordance with the International Standard on Related Services (ISRS) 4400. The auditor's report must be submitted to the Scottish FA together with the relevant documentation to form a basis for the licensing decision.

Since the assessment is performed by an auditor, the Scottish FA must review the auditor's report and, in particular, verify that the sample selected by the auditor is satisfactory. The Scottish FA may carry out any additional assessment it believes necessary.

= SCOTTISH FA DECISION

The licence will be refused:

- a) If the information in respect of payables overdue towards employees is not submitted to the Scottish FA.
- b) If the licence applicant submits information that does not meet the minimum disclosure requirements.
- c) If the licence applicant has payables overdue at 31 March preceding the licence season as a result of contractual and legal obligations towards its employees that arose prior to the previous 31 December. Payables are considered as overdue if they are not paid according to the agreed terms.

For the purpose of the licensing system, if the licence applicant has overdue payables as defined in point C above, the licence may still be granted if the licence applicant is able to prove by the 31 March preceding the licence season that:

- a) it has paid the relevant amount in full; or
- b) it has concluded an agreement which has been accepted in writing by the creditor to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); or
- c) it has brought a legal claim which has been deemed admissible by the competent authority under UK law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; however, if the decision-making bodies (of the Scottish FA) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in this manual (i.e. in order to buy time), the relevant amount will still be considered as an overdue payable; or
- d) it has contested to the competent authority under UK law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision making bodies (of the Scottish FA) that it has established reasons for contesting the claim or proceedings which have been opened; however if the decision-making bodies (of the Scottish FA) consider the reasons for contesting the claim or proceedings which have been opened as manifestly unfounded the amount will still be considered as an overdue payable.

### **01.8 In relation to Article 50bis - No Payables Overdue towards Social/Tax Authorities**

= REPORTING DATE

Regardless of the statutory closing date or interim financial reporting date of a licence applicant, the criterion is to be assessed as at 31 March preceding the licence season in respect of amounts due to Social/Tax authorities as a result of contractual and legal obligations towards its employees arising before 31 December of the year preceding the licence season.

= DOCUMENTATION IN RESPECT OF PAYABLES TOWARDS SOCIAL/TAX AUTHORITIES

All SPFL (Premiership) clubs must submit to the auditor and to the Scottish FA a Social/Tax Table (as per definition) showing any overdue sums. This shall be reviewed by an auditor. The requirements for the Table and the auditor review are detailed in Schedule A 50 (A) and Template Letter A 50 in Annex 03 § 03.10 and 03.4 of Part 4.

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 as at 31 December, including the due date for each unpaid element;

- c) Any payable as at 31 March (rolled forward from 31 December), including the due date for each unpaid element, together with explanatory comment and supporting evidence; and
- d) Amounts subject to any claim/proceedings pending as at 31 March.

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

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 board of directors of the licence applicant.

#### = ASSESSMENT OF THE INFORMATION

The information provided by the licence applicant requires to be assessed by an independent auditor. The auditor selected should be the same as the auditor who carried out the audit of the annual financial statements. The work will be performed by way of agreed-upon procedures.

International Standard on Related Services 4400 'Engagements to Perform Agreed-Upon Procedures Regarding Financial Information' provides guidance on the auditor's professional responsibilities when an engagement to perform agreed-upon procedures is undertaken and on the form and content of the report that the auditor issues in connection with such an engagement according to the mandatory Template Letter A.50.

The auditor's report of factual findings must include a statement confirming that the assessment was conducted in accordance with the International Standard on Related Services (ISRS) 4400. The auditor's report must be submitted to the Scottish FA together with the relevant documentation to form a basis for the licensing decision.

Since the assessment is performed by an auditor, the Scottish FA must review the auditor's report and, in particular, verify that the sample selected by the auditor is satisfactory. The Scottish FA may carry out any additional assessment it believes necessary.

#### = SCOTTISH FA DECISION

The licence will be refused:

- a) If the information in respect of payables overdue towards social/tax authorities is not submitted to the Scottish FA.
- b) If the licence applicant submits information that does not meet the minimum disclosure requirements.
- c) If the licence applicant has payables overdue at 31 March preceding the licence season towards social/tax authorities as a result of contractual and legal obligations towards its employees that arose prior to the previous 31 December. Payables are considered as overdue if they are not paid according to the agreed terms.

For the purpose of the licensing system, if the licence applicant has overdue payables as defined in point C above, the licence may still be granted if the licence applicant is able to prove by the 31 March preceding the licence season that:

- a) it has paid the relevant amount in full; or
- b) it has concluded an agreement which has been accepted in writing by the creditor to extend the deadline for payment beyond the applicable deadline (note: the fact that a creditor may not have requested payment of an amount does not constitute an extension of the deadline); or
- c) it has brought a legal claim which has been deemed admissible by the competent authority under UK law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payables; however, if the decision-making bodies (of the Scottish FA) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in this manual (i.e. in order to buy time), the relevant amount will still be considered as an overdue payable; or

- d) it has contested to the competent authority under UK law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the reasonable satisfaction of the relevant decision making bodies (of the Scottish FA) that it has established reasons for contesting the claim or proceedings which have been opened; however if the decision-making bodies (of the Scottish FA) consider the reasons for contesting the claim or proceedings which have been opened as manifestly unfounded the amount will still be considered as an overdue payable.

### **01.9 In relation to Article 51 – Written representations Prior to the Licensing Decision**

#### **= REPORTING PERIOD**

The club must prepare and submit to the Scottish FA a management representations letter within the seven days prior to the date on which the licensing decision is to be made by the Licensing Committee. The management representations letter must state the following:

- a) That all documents submitted to the licensor are complete and correct;
- b) Whether or not any significant change has occurred in relation to any of the club licensing criteria;
- c) Whether or not any events or conditions of major economic importance have occurred, that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements or reviewed interim financial statements (if applicable). If any events or conditions of major economic importance have occurred, 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. Template Letter A.51 refers.
- d) Whether or not the licence applicant (or the registered member of the Scottish FA which has a contractual relationship with the licence applicant within the meaning of Article 12) 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 must be evidenced by way of a signature on behalf of the board of directors of the licence applicant.

The Scottish FA may request additional information and/or representations from management.

Examples of events or conditions which, individually or collectively, may be considered of major economic importance 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 club that result in claims that are unlikely to be satisfied;
- h) The executive responsibilities of the club 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.

This listing is not all-inclusive, nor does the existence of one or more of the items always signify that an adverse impact on the club's financial position exists.

#### = SCOTTISH FA DECISION

In respect of the management representation letter, the Scottish FA 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 Scottish FA 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:

- a) If the management representations letter is not submitted within the defined deadline.
- b) If, based on the information in respect of any event or condition of major economic importance, historic financial information and future financial information that the Scottish FA has assessed, in the Scottish FA's judgement, the applicant may not be able to continue as a going concern until at least the end of the licence season.
- c) If the club or any parent company of the club included in the reporting perimeter is/was seeking protection or has received/is receiving protection from its creditors pursuant to laws or regulations (including voluntary or mandated administration procedures) within the 12 months preceding the licence season. For the avoidance of doubt the licence must also be refused even if the concerned entity is no longer receiving protection from its creditors at the moment the licensing decision is taken.

### 01.10 In relation to Article 52 – Future Financial Information

#### = REPORTING PERIOD

Where the Indicators apply (see below "Definition of the Indicators"), the licence applicant must prepare and submit future financial information covering the period commencing immediately after the later of the statutory closing date of the annual financial statements (submitted in accordance with criterion A.47) or, if applicable, the balance sheet date of the interim financial statements (submitted in accordance with criterion A.48); and covering at least the entire licence season. The information must be prepared, as a minimum, on a three month basis.

For example, the future financial information would cover the 18 month period from 1 January to 30 June of the following year and would be disaggregated into 6 three month periods – to interval dates of 31 March, 30 June, 30 September, 31 December and 31 March and 30 June of the following year, respectively.

#### = INFORMATION TO BE PREPARED BY THE LICENCE APPLICANT

Future financial information must meet the minimum disclosure requirements as defined below and the accounting principles set out in Financial Appendix E in Annex 02 § 02.5 of Part 4. Additional line items or notes must be included if they provide clarification or if their omission would make the future financial information misleading.

The licence applicant must prepare and submit future financial information consisting of:

- i) A budgeted profit and loss account (including the headings shown in Financial Appendix B in Annex 02 § 02.2 of Part 4);
- ii) A budgeted cash flow (including the headings shown in Financial Appendix C in Annex 02 § 02.3 of Part 4); and

- iii) Explanatory notes (including, where applicable, the headings shown in Financial Appendix D in Annex 02 § 02.4 of Part 4), including a brief description of each of the significant assumptions (with reference to the relevant aspects of historic financial and other information) that have been used to prepare the budgeted profit and loss account and cash flow statement, as well as of the key risks that may affect the future financial results. There must also be a statement that the future financial information has been prepared on a consistent basis with the audited annual financial statements.

The future financial information must include, as a minimum, a comparative profit and loss account and cash flow statement for the immediately preceding financial year and interim period (if applicable).

For the purpose of the minimum requirements of criterion A.52, there is no requirement for a balance sheet to be prepared. However, it is good practice for the club to prepare a balance sheet, integrated with the profit and loss account and cash flow, covering the same period. This budgeted balance sheet should then be prepared in accordance with Financial Appendix A in Annex 02 § 02.1 of Part 4.

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

- a) The name (and legal form), domicile and business address of the reporting entity and any change in that information from the preceding statutory closing date;
- b) Whether the financial information covers the individual licence applicant or a group of entities or some other combination of entities, and a description of the structure and composition of any such group or combination;
- c) The statutory closing date and the period covered by the financial information (for both current and comparative information); and
- d) The presentation currency.

A licence applicant must apply the same accounting policies for its future financial information as are applied in 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 must be disclosed.

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 club'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.

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 board of directors of the reporting entity.

Schedule A.52 and Template Letter A.52 refer.

#### = ASSESSMENT OF THE FUTURE FINANCIAL INFORMATION

Where the Indicators (defined below) apply, licence applicants must submit future financial information that meets the minimum requirements for content set out above. If the Indicators apply, the future financial information must be assessed by an independent auditor.

The warning signs are measured by a set of financial indicators that, where applicable, may indicate some concern about the financial performance and future prospects of the club.

## = DEFINITION OF THE INDICATORS

If a licence applicant exhibits any of the conditions described by IND.01 or IND.02 (below), then it is deemed that the Indicators apply-

NO.	DESCRIPTION
IND.01	<b>GOING CONCERN</b> The auditor's report in respect of the annual or interim financial statements submitted in accordance with A.47 or A.48 includes, in respect of going concern, either a key audit matter or a qualified opinion/conclusion.
IND.02	<b>NEGATIVE EQUITY</b> The annual financial statements (including, where required, the supplementary information) submitted in accordance with A.47 disclose a net liabilities position (negative equity) that has deteriorated relative to the comparative figure contained in the previous year's annual financial statements, or the interim financial statements submitted in accordance with A.48 (including where required the supplementary information) disclose a net liabilities position (negative equity) that has deteriorated relative to the comparative figure at the preceding statutory closing date,

### INDICATORS DO NOT APPLY

If the indicators are not applicable for the licence applicant, there is no requirement for the future financial information to be provided.

### INDICATORS APPLY

If the indicators apply to the licence applicant, the future financial information must be subject to certain minimum assessment procedures carried out by an independent auditor.

The assessment procedures must include, as a minimum, the following:

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

The auditor should be the same as the auditor selected to carry out the audit of the immediately preceding annual financial statements. The licence applicant must submit to the Scottish FA a copy of the future financial information approved by management and a copy of the auditor's report of factual findings (according to the mandatory Template Letter A.52 (A)) which will be assessed by the Scottish FA.

The auditor's report of factual findings must include a statement confirming that the assessment was conducted in accordance with the International Standard for Assurance Engagements (ISAE) 3400. Template Letter A.52 (A) refers.

= SCOTTISH FA DECISION.

The licence shall be refused:

- a) If, where any of Indicators IND.01/IND.02 applies, the future financial information is not submitted to the Scottish FA.
- b) If, where any of Indicators IND.01/IND.02 applies, the licence applicant submits future financial information that does not meet the minimum disclosure requirements.
- c) If, based on the financial information assessed by the Scottish FA, and having assessed liquidity (i.e. the availability of cash after taking account of financial commitments), in the Scottish FA's judgement, the licence applicant may not be able to meet its financial commitments as they fall due and continue as a going concern until at least the end of the licence season.

## ANNEX 02

### FINANCIAL APPENDICES

This provides greater detail on the headings required within a licence applicant's financial statements.

#### 02.1 Financial Appendix A

##### BALANCE SHEET

The minimum requirements for the content in respect of balance sheet items at the statutory closing date (and comparative figures in respect of the prior statutory closing date) are stated below.

##### ASSETS

- i) cash and cash equivalents;
- ii) accounts receivable from player transfers (current and non-current);
- iii) accounts receivable from group entities and other related parties (current and non-current) ;
- iv) other current accounts receivable;
- v) tax assets (current and non-current);
- vi) inventories;
- vii) other assets (current and non-current);
- viii) tangible fixed assets;
- ix) intangible assets – players;
- x) intangible assets – other;
- xi) investments;

##### LIABILITIES

- xii) bank overdrafts;
- xiii) bank and other loans (current and non-current);
- xiv) accounts payable to group entities and other related parties (current and non-current);
- xv) accounts payable relating to player transfers (current and non-current);
- xvi) accounts payable to employees (current and non-current);
- xvii) accounts payable to social/tax authorities (current and non-current);
- xviii) accruals and deferred income (current and non-current);
- xix) other tax liabilities (current and non-current);
- xx) other current accounts payable;
- xxi) provisions (short-term and long-term);
- xxii) other liabilities (current and non-current);

##### NET ASSETS/LIABILITIES

- xxiii) net assets/liabilities;

##### EQUITY

- xxiv) share/fund capital
- xxv) retained earnings
- xxvi) other reserves

The net assets/liabilities figure, being the aggregate of total assets less total liabilities, is used to determine whether or not the licence applicant is in breach of IND 02 (see Annex 01 of Part 4, more specifically 01.6).

## 02.2 Financial Appendix B

### PROFIT AND LOSS ACCOUNT

The minimum requirements for the content in respect of profit and loss account (sometimes referred to as an income statement) items for the financial period (and comparative figures in respect of the prior financial period) are stated below.

#### REVENUE

- i) gate receipts;
- ii) sponsorship and advertising;
- iii) broadcasting rights;
- iv) commercial;
- v) UEFA solidarity and prize money
- vi) other operating income;
- vii) total revenue (sum of items i to vi)

#### EXPENSES

- viii) cost of sales/materials;
- ix) employee benefits expenses (players and other employees);
- x) depreciation and impairment of tangible fixed assets;
- xi) amortisation and impairment of other intangible assets (excluding player registrations);
- xii) other operating expenses;
- xiii) total operating expenses (sum of items viii to xii)

#### PLAYER TRANSFERS

- xiv) amortisation and impairment of intangible assets - player registrations or costs of acquiring player registrations
- xv) profit/loss on disposal of intangible assets - player registrations or income from the disposal of player registrations
- xvi) total net result from player transfers (sum of items xiv and xv)

#### OTHER

- xvii) profit/loss on disposal of tangible fixed assets
- xviii) finance income and expense;
- xix) non-operating income/expense;
- xx) tax income/expense;
- xxi) profit or loss after taxation (sum of items vii, xiii, xvi and xvii to xx).

## 02.3 Financial Appendix C

### CASH FLOW STATEMENT

A cash flow statement, when used in conjunction with the rest of the financial statements, provides information that enables users to evaluate the changes in net assets/liabilities of an entity, its financial structure (including its liquidity and solvency) and its ability to manage the amounts and timing of cash flows in order to adapt to changing circumstances and opportunities.

The cash flow statement must report cash flows for the financial period (and comparatives for the prior financial period), classified separately as stated below.

#### a) Cash Flow from Operating Activities

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

- i) Net cash inflow/outflow from operating activities

#### b) Cash Flow from Investing Activities

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

- ii) Cash inflow/outflows from acquisition/disposal of player registrations
- iii) Cash inflow/outflows from acquisition/disposal of tangible fixed assets
- iv) Other cash inflow/outflows from investing activities

#### c) Cash Flow from Financing Activities

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

- v) Cash inflow/outflows from borrowings – shareholders and related party
- vi) Cash inflow/outflows from borrowings – financial institutions
- vii) Cash inflow from increase of capital/equity
- viii) Cash outflows from dividends paid to owners/shareholders
- ix) Other cash inflow/outflows from financing activities

#### d) Other Cash Flows

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

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

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

## 02.4 Financial Appendix D

### NOTES TO THE FINANCIAL STATEMENTS

Notes to the annual financial statements must be presented in a systematic manner. Each item on the face of the balance sheet, profit and loss account and cash flow statement will be cross-referenced to any related information in the notes. The minimum requirements for disclosure in notes are as follows:

#### a) Accounting policies

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

#### b) Tangible fixed assets

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

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

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

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

### c) *Intangible assets*

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

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

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

### d) *Pledged assets and assets under reservation of title*

The existence and amounts of restrictions on title, and property, stadium and equipment pledged as security for liabilities or guarantees, must be disclosed.

The existence and carrying amounts of intangible assets whose title is restricted and the carrying amount of intangible assets pledged as security for liabilities must be disclosed.

### e) *Investments*

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

- i) name;
- ii) country of incorporation or residence;
- iii) type of business/operations of the entity;
- iv) proportion of ownership interest;
- v) if different, proportion of voting power held; and
- vi) description of the method used to account for the investments.

### f) *Bank overdrafts and loans*

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

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

### g) *Provisions*

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

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

### h) *Issued capital and reserves*

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

#### i) Share/fund capital

In relation to share capital issued during the current year the following must be disclosed:

- number and type of shares issued;
- share premium (if applicable) arising on the shares issued;

- total amount raised as a result of the issuing of shares;
  - reason for the issuing of new shares.
- ii) Other reserves  
Where items of property, stadium and equipment are stated at revalued amounts, the revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders, must be disclosed.
- iii) Retained earnings  
The balance of retained earnings (i.e. accumulated profit or loss) at the beginning of the reporting period and at the balance sheet date, and the changes during the reporting period, must be disclosed.

i) *Controlling party*

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

j) *Related party transactions*

If there have been transactions between related parties during the periods covered by the financial statements, the reporting entity must disclose the nature of the related party relationship, as well as information about those transactions and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements. Items of a similar nature may be disclosed in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the reporting entity.

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

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

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

- the parent;
- entities with joint control or significant influence over the reporting entity;
- subsidiaries;
- associates;
- joint ventures in which the reporting entity is a venturer;
- key management personnel of the entity or its parent; and
- other related parties.

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

k) *Contingent liabilities*

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

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

**l) Events after the balance sheet date**

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

Examples of such events are:

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

**m) Other disclosures**

- i) **Agents/Intermediaries fees**  
The total amount paid in the reporting period to or for the benefit of agents/intermediaries must be disclosed.
- ii) **Players' economic rights (or similar)**  
For any player for whom the economic rights or similar are not fully owned by the licence applicant, the name of the player and the percentage of economic rights or similar held by the licence applicant at the beginning of the period (or on acquisition of the registration) and at the end of the period must be disclosed.
- iii) **Tax expense**  
The components of tax expense must be disclosed separately. That is, the aggregate amount included in the determination of net profit or loss for the reporting period in respect of current and/or deferred tax.
- iv) **Miscellaneous**  
Any additional information or disclosure that is not presented on the face of the balance sheet, profit and loss account or cash flow statement, but is relevant to an understanding of any of those statements and/or is required to meet the minimum financial information requirements, must be disclosed.

**Notes to the interim financial statements consist of:**

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

**02.5 Financial Appendix E**

**BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS**

**A. Principles**

1. Financial statements as defined in Articles 47 and 48 must be based on the accounting standards required by local legislation for incorporated companies – either United Kingdom Generally Accepted Accounting Principles, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities – regardless of the legal structure of the licence applicant.

2. Financial statements must be prepared on the assumption that the licence applicant is a going concern, meaning it will continue in operation for the foreseeable future. It is assumed that the licence applicant has neither the intention nor the necessity to go into liquidation, cease trading or seek protection from creditors pursuant to laws or regulations.
  3. The financial reporting framework, suitable as a basis for the preparation of financial statements, must contain certain underlying principles including:
    - a) fair presentation;
    - b) consistency of presentation;
    - c) accrual basis for accounting;
    - d) separate presentation of each material class of items;
    - e) no offsetting of assets and liabilities or income and expenses.
  4. Notwithstanding that each licence applicant has to prepare audited annual financial statements under its own national accounting practice for incorporated companies, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities, these regulations include specific accounting requirements to be complied with as set out in Annex VII, B to F.
  5. The licence applicant must prepare supplementary information (to be submitted to the licensor) if the accounting requirements described in this annex are not met by the disclosures and accounting treatment in the audited annual financial statements. The supplementary information must include a restated balance sheet, profit and loss account and any associated notes to meet the requirements set out below. There must also be included a note (or notes) reconciling the results and financial position shown in the supplementary information document to those shown in the audited financial statements (that were prepared under the national accounting practice). The restated financial information must be assessed by the auditor by way of agreed-upon procedures.
  6. The financial statements must be approved by management and this must be evidenced by way of a brief statement and signature on behalf of the executive body of the reporting entity.
- B. Consolidation/combination requirements**
1. The financial information of all entities included in the reporting perimeter (as defined in Article 46bis) must be either consolidated or combined as if they were a single company.
  2. Consolidated financial statements are the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single company.
  3. Combined financial statements are those that include information about two or more commonly controlled entities without information about the controlling entity.
- C. Accounting requirements for the permanent transfer of a player's registration**
1. Licence applicants that capitalise the costs of acquiring a player's registration as an intangible asset must apply certain minimum accounting requirements as described in paragraph 3 of this part C.
  2. If a licence applicant has an accounting policy to expense the costs of acquiring a player's registration rather than capitalise them as an intangible asset, and this is permitted under their national accounting practice, it must apply the minimum accounting requirements set out below.
  3. The minimum accounting requirements for licence applicants that capitalise the costs of acquiring a player's registration as an intangible asset are as follows:
    - a) The acquisition of a player's registration must be recognised in the financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional, which means that there must be a legally binding agreement between the two clubs and between the acquiring club and the player.
    - b) Only direct costs of acquiring a player's registration can be capitalised. For accounting purposes, the carrying value of an individual player must not be revalued upwards, even though management may believe market value is higher than carrying value. In addition, whilst it is acknowledged that a licence

applicant may be able to generate some value from the use and/or transfer of locally trained players, for accounting purposes costs relating to an applicant's own youth sector must not be included in the balance sheet – as only the cost of players purchased is to be capitalised. All forms of consideration to and/or benefit of players (such as sign-on fees) must be treated as employee benefits expenses and not costs of acquiring a player's registration. Finance costs arising in respect of borrowings are treated as finance costs and are not costs of acquiring a player's registration even if the borrowings were obtained to help finance the acquisition of player registrations.

- c) Amortisation must begin when the player's registration is acquired. Amortisation ceases when the asset is fully amortised or derecognised (i.e. the registration is considered as being permanently transferred to another club), whichever comes first.
- d) In respect of each individual player's registration, the depreciable amount must be allocated on a systematic basis over its useful life. This is achieved by the systematic allocation of the cost of the asset as an expense over the period of the player's contract. If the period of a player's contract with the club is extended, then the intangible asset carrying value of the player's registration plus any additional directly attributable contract negotiation costs (e.g. agent/intermediary fees) are to be amortised over the extended period of the player's contract or over the remaining period of the original contract.
- e) All capitalised player values must be reviewed each year by management for impairment. If the recoverable amount for an individual player is lower than the carrying amount on the balance sheet, the carrying amount must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an impairment cost. It is recommended that each licensor requires each of its licence applicants to apply consistent accounting policies in respect of player registration costs.

In exceptional circumstances when it becomes clear by the statutory closing date that:

- i) a player will not be able to play again with the club, for example if he suffers a career-threatening injury or he is permanently unable to play professional football, then the net book value of the player's registration on the balance sheet must be fully impaired in that reporting period.  
The following events do not represent a cause for recognising impairment loss:
  - A player suffers an injury in a reporting period and is temporarily unable to play professional football with the club, or
  - A player suffers a decline in fitness or ability and is not selected for participation in first-team matches.In this regard, future wages of players suffering from a career-threatening injury or he is permanently unable to play professional football must continue to be recognised as employee benefits expenses throughout the duration of the player's contract.
- ii) the management of the club is committed to permanently transfer the registration of a player and the transfer occurs just after the statutory closing date, then the net book value of the player's registration on the balance sheet can be impaired if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than his net book value. The accounting principle must be disclosed in the financial statements and must be applied consistently from one accounting period to another.
- f) The profit/(loss) on the disposal of a player's registration to another club to be recognised in the profit and loss account is the difference between the disposal proceeds (net of any sales costs) and the residual carrying value of the player's registration in the balance sheet as at the date of the transfer. The disposal of a player's registration must be recognised in the licence applicant's financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional and the risks and rewards have been transferred to the new club.

#### D. Accounting requirements for the temporary transfer of a player's registration

1. The minimum accounting requirements for licence applicants that have transactions in respect of the temporary transfer of a player's registration (loan) are as follows:
2. Loan fees received/paid must be reported as player transfer income/expense.

3. Loan of a player from the lender club to the new club with no obligation/option to buy
  - a) The loan fees received/receivable by the lender club, if any, must be recognised as income over the period of the loan arrangement. The lender club will continue to recognise the original costs of acquiring the player's registration as an intangible asset on its balance sheet and to allocate systematically the cost of the asset as an amortisation expense over the period of the player's contract.
  - b) The loan fees paid/payable by the new club, if any, must be recognised as an expense over the period of the loan arrangement. If the player's salary is taken over by the new club, it must be recognised as an employee benefits expense over the player's loan term.
4. Loan of a player from the lender club to the new club with an unconditional obligation to buy
  - a) The loan must be reflected by the lender club as a permanent transfer and the player's registration rights must be derecognised from its intangible assets. The proceeds from the loan and from the future permanent transfer must be recognised from the inception of the loan agreement.
  - b) The direct costs of the loan and the future permanent transfer for the new club must be recognised by the new club in accordance with the accounting requirements for permanent acquisition of a player's registration.
5. Loan of a player from the lender club to the new club with an option to buy
  - a) The transaction must be recorded as a loan by the lender club until the option is exercised by the new club. When the option is exercised, any remaining proceeds of the loan and proceeds of the future permanent transfer must be recognised in accordance with the accounting requirements for the permanent disposal of player's a registration.
  - b) When the option is exercised by the new club, any remaining costs of the loan and the costs of the future permanent transfer must be recognised by the new club in accordance with the accounting requirements for the permanent acquisition of a player's registration.
6. Loan of a player from the lender club to the new club with a conditional obligation to buy
  - a) If a condition is considered to be virtually certain, then the player's registration must be recognised by both clubs as a permanent transfer from the inception of the loan agreement.
  - b) If the fulfilment of a condition cannot be assessed with sufficient certainty to trigger the permanent transfer from the inception of the loan, then the player's registration must be recognised first as a loan and then as a permanent transfer once the condition is met.
- E. Accounting requirements for specific expense items
  1. Incentive/bonus expenses for employees
    - a) All forms of consideration given by an entity in exchange for service rendered by an employee, including any bonuses and incentives such as performance-related consideration, contract signing fees, and loyalty incentives, must be reported as employee benefits expenses.
    - b) Bonus and/or incentive payments that are payable in full by the club to a person with no further condition or service obligation (i.e. the club has no choice but to make the payments) must be recognised as employee benefits expenses when triggered.
    - c) Bonus and/or incentive payments that are dependent on a certain future condition being satisfied by the player and/or the club, such as a player's participation in matches and/or the club's competition performance, must be recognised as employee benefits expenses at the point in time when the condition has been satisfied or its fulfilment becomes highly probable.
    - d) Incentive and/or bonus to players when entering and/or extending an employment agreement with any condition or service obligation must be recognised on a systematic basis over the relevant period.
  2. Termination benefits to employees
 

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

## F. Accounting requirements for specific revenue items

### 1. Season tickets and similar revenues

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

### 2. Broadcasting and/or prize money revenues

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

b) Revenue in respect of broadcasting rights and/or consideration for participation in a competition which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) must be recognised at the point in time when the performance obligations are satisfied.

### 3. Sponsorship and commercial revenues

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

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

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

### 4. Donations and grants

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

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

## 02.6 Financial Appendix F

### PLAYER IDENTIFICATION TABLE

All licence applicants must prepare and submit a player identification table to the Scottish FA.

The player identification table must also be provided to the auditor, and must reconcile the aggregate figures in the player identification table to the relevant figures in the balance sheet and profit and loss account in the audited financial statements. However, the player identification table does not need to be disclosed within the annual financial statements.

The minimum information for the content of the player identification table in respect of each relevant player's registration held up to the closing date of the last set of financial statements is as follows :

- a) Name and date of birth;
- b) Start date of original player contract and end date of current contract;
- c) Costs of acquiring the player's registration;
- d) Accumulated amortisation brought forward and as at the end of the period;

- e) Expense/amortisation in the period;
- f) Impairment cost in the period;
- g) Disposals (cost and accumulated amortisation);
- h) Net book value (carrying amount);
- i) Profit/(loss) from disposal of player's registration; and
- j) Sell-on rights (or similar), i.e. description and (if possible) quantification of any sell-on rights to a football club that formerly held the player's registration, excluding training compensation and/or solidarity contributions.

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

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

- a) The aggregate of the amortisation of player registrations in the current period as shown in the player identification table must agree/reconcile to 'Amortisation of player registrations' (disclosed on the face of, or in a note to, the profit and loss account for the period);
- b) The aggregate of impairment provisions made in the current period as shown in the player identification table must agree/reconcile to 'Impairment of player registrations' (disclosed on the face of, or in a note to, the profit and loss account for the period);
- c) The aggregate of profit/(loss) on disposal of player registrations in the player identification table must agree/reconcile to 'Profit/(loss) from disposal of player registrations' (disclosed on the face of, or in a note to, the profit and loss account for the period);
- d) The aggregate of the net book value of players' registrations in the player identification table must agree/reconcile to the figure for 'Intangible assets – players' in the balance sheet (on the face or in the notes thereto) for the period end.

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

## ANNEX 03

### SCHEDULES AND TEMPLATES

This provides the various schedules and templates required by licence applicants to confirm compliance with the various financial requirements referred to in Part 3 Section 5 of this Manual.

#### 03.1 Template Letter A 47

##### ***Illustrative Report of Factual Findings to the Directors of the [Name of Club]***

Further to the requirements of the Scottish Football Association (“the Scottish FA”) club licensing manual, we have been engaged by the Club, under the terms of our engagement letter dated [date], to perform certain procedures in relation to the attached supplementary information dated [date]. Our engagement was undertaken in accordance with the International Standard on Related Services 4400 applicable to agreed-upon procedures engagements.

The supplementary information is the responsibility of, and has been approved by, the directors of the Club. The directors are responsible for preparing the supplementary information and must ensure that the accounting policies and presentation applied to the supplementary information are consistent with those applied in preparing the annual accounts for the year ended [date] 20XX, except where any changes, and the reasons for them, are disclosed.

Our report has been prepared solely for the Club in connection with its application for a Club Licence. It has been released to the Club and, for information purposes only, to the Scottish FA on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save for the Club and the Scottish FA’s own internal purposes), without our prior written consent.

Our report was designed to meet the agreed requirements of the Club. Our report should not therefore be regarded as suitable to be used or relied on by any party other than the Club. Any party other than the Club which obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at their own risk. To the fullest extent permitted by law, we do not accept or assume responsibility or liability in respect of our report to anyone other than the Club.

Our work consisted of the following procedures:

- 1) We compared the total(s) in the supplementary information to the related names and amounts in the annual financial statements.
- 2) We checked the arithmetical accuracy of the supplementary information and we compared the total(s) to the related descriptions and amounts in the trial balance.
- 3) We obtained the supporting analysis and information prepared by the directors and compared the information to the supplementary information.
- 4) We obtained representations from the directors of the Club that the information contained in the supplementary information was prepared on the basis of accounting policies and presentation consistent with those applied in preparing the annual accounts for the year ended [date] 20XX, except where any changes, and the reasons for them, are disclosed

Based solely on the work described above:

- With respect to item 1, we found the amounts compared to be in agreement.
- With respect to item 2, we found the addition to be correct and the total(s) to be in agreement.
- With respect to item 3, we found the amounts compared to be in agreement or reconciled.
- With respect to item 4, we found the representations to be consistent with the supplementary information we have inspected.

**[Detail any exceptions]**

Our work was restricted to the procedures set out above and was not directed to the discovery of errors or misstatements which we consider to be immaterial. The procedures we performed did not constitute an audit or a review of any kind. Had we performed additional procedures or had we performed an audit or review of the supplementary information, other matters might have come to our attention that would have been reported to you. This report relates only to the supplementary information of the Club and does not extend to any financial statements of the Club, taken as a whole.

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

**(Signature)**

Auditor

**[Date of report]**

**03.2 Template Letter A 48**

Interim Financial Reporting: Illustrative Form of Review Report which may be Issues from an Engagement to Review Interim Financial Statements

**Illustrative Review Report to [Licence Applicant] ("The Club")**

In accordance with the terms of our engagement letter dated [date], we have reviewed the accompanying financial information of the Club for the [six] months ended [date] 20XX comprising the profit and loss account, the balance sheet, the cash flow statement and related notes 1 to [number]. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with UK accounting standards. Our responsibility is to express a conclusion on this interim financial information based on our review.

This report has been prepared solely for the Club in connection with the interim financial report. Our work has been undertaken so that we might state to the Club those matters we are required to state to them in an independent review report and for no other purpose. Our report has been released to the Club and the Scottish Football Association ("the Scottish FA") on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save for the Club and the Scottish FA's own internal purposes), without our prior written consent. To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Club for our review work, for this report, or for the conclusions we have formed.

**Scope of Review**

We conducted our review in accordance with International Standard on Review Engagements (UK and Ireland) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Auditing Practices Board for use in the United Kingdom. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing (UK and Ireland) and therefore provides a lower level of assurance than an audit. Accordingly, we do not express an audit opinion.

**Conclusion**

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Club at [date] 20XX, and of its financial performance and its cash flows for the [six] month period then ended.

**(Signature)**

Auditor

**[Date of report]**

**[Address]**

### 03.3 Template Letter A 49

Transfer Payables Reporting: Mandatory Form of Review Report

#### **Report of Factual Findings to [Licence Applicant Name] ("The Club")**

We have performed the procedures agreed with you and enumerated below with respect to the payables towards football clubs arising from transfer activities of (name of club) as at (date), set forth in the Transfer Payables Table [see Appendix 1]. Our engagement was undertaken in accordance with the International Standard on Related Services 4400 applicable to agreed-upon procedures engagements. The procedures were performed solely for (name of club) in connection with its licence application and are summarized as follows:

Scope of work

Our work consisted of the following procedures:

1. Reconciling the total in the transfer payables table to the 'Accounts payable relating to player transfers' amount in the annual [or interim] financial statements as at 31 December 20XX.
2. Checking the arithmetic accuracy of the transfer payables table.
3. Selecting and reporting a sample of [number] player transfers/loans as well as comparing the corresponding agreements with the information contained in the transfer payables table and highlighting the selected transfers/loans.
4. Selecting and reporting a sample of [number] transfer payments as well as comparing them with the information contained in the transfer payables table and highlighting the selected payments
5. If, according to the transfer payable table, there is an amount due as at 31 March 20XX in respect of transfer activities which occurred prior to 31 December of the previous year, examining that before 31 March 20YY at the latest:
  - (i) an agreement has been reached in writing with the creditor for payment on deferred terms in respect of [identify player(s)]; [or\*]
  - (ii) a dispute has arisen in respect of [identify player(s)]; the licence applicant has brought a legal claim [or opened proceedings\*] which has [have\*] been admissible by [name of competent national or international body] contesting liability in relation to the overdue payables. \*
  - (iii) a dispute has arisen in respect of [identify player(s)]; the licence applicant has contested a claim [or proceedings\*] brought [opened\*] against it by a creditor in respect of overdue payables
  - (iv) all reasonable measures have been taken 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*).
6. Examining all or a selection of bank statements, in support of payments.
7. If applicable: Obtaining and examining documents, including agreements with the relevant football club(s) and/or correspondence with the competent body, in support of 5(i) [and/or\*] 5(ii) [and/or\*] 5 (iii) [and/or\*] 5 (iv) above.

We report our findings below:

- a) With respect to item 1, we found the addition to be correct and the total amount to be in agreement with the figure disclosed in the financial statements.
- b) With respect to item 2, we found the amounts arithmetically correct.
- c) With respect to item 3, we selected the following transfer agreements: (list players selected). This represents [number]% of the total costs (or [number]% of the total number of transfers/loans\*). We found that the transfer payables table correctly represent the financial conditions defined in the selected [number] underlying player transfer documents.
- d) With respect to item 4, we selected [number] transfer payments and found that the paid amounts are correctly represented in the transfer payables table.

- e) With respect to item 5 and 6, we received from the Club written evidence that the two payables disclosed as overdue as per 31 December 20XX were effectively paid on 31 January 20YY and 15 February 20YY respectively.
- f) Item 7: not applicable.

**\* delete as appropriate**

Because the above procedures do not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accounts payable as of (date).

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing or International Standards on Review Engagements, other matters might have come to our attention that would have been reported to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the accounts and items specified above and does not extend to any financial statements of (name of club), taken as a whole.

***Date, name and signature of auditor***

### 03.4 Template Letter A 50

Employees Payables Reporting: Mandatory Form of Review Report

#### **Report of Factual Findings to [Licence Applicant Name] ("The Club")**

**[Note: procedures in respect of each of payables towards employees and payables towards social/tax authorities are separately illustrated in this illustrative report.]**

Further to the requirements of the club licensing manual of the Scottish Football Association ("the Scottish FA"), we have been engaged by the Club, under the terms of our engagement letter dated [date], to perform certain procedures in relation to the attached list of employees [and/or\*] amounts payable to social/tax authorities as at 31 March 20YY. Our engagement was undertaken in accordance with the International Standard on Related Services 4400 applicable to agreed-upon procedures engagements. The list of employees [and/or\*] amounts payable to social/tax authorities is the responsibility of, and has been approved by, the directors of the Club.

Our report has been prepared solely for the Club in connection with its application for a Club Licence. It has been released to the Club and for information purposes only to the Scottish FA on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save for the Club and the Scottish FA's own internal purposes), without our prior written consent.

Our report was designed to meet the agreed requirements of the Club. Our report should not therefore be regarded as suitable to be used or relied on by any party other than the Club. Any party other than the Club which obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at their own risk. To the fullest extent permitted by law, we do not accept or assume responsibility or liability in respect of our report to anyone other than the Club.

#### **Scope of work [in respect of payables towards employees]**

Our work consisted of the following procedures:

- 1) Obtaining the list of employees prepared by management.
- 2) Agreeing the total payable in the list of employees with the 'Accounts payable to employees' amount in the annual [or interim] financial statements as at 31 December
- 3) Obtaining and inspecting a randomly selected sample of employee confirmation letters and comparing the information to that contained in the list of employees
- 4) If there is an amount due as at 31 March 20XX that refers to payables in respect of contractual and legal obligations towards its employees that arose before the previous 31 December, examining that, by 31 March 20XX at the latest:
  - i) an agreement has been reached in writing with the creditor for payment on deferred terms in respect of [identify employee(s)]; [or\*]
  - ii) a dispute has arisen in respect of [identify employee(s)]; the licence applicant has brought a legal claim [or opened proceedings\*] which has [have\*] been admissible by [name of competent national or international body] contesting liability in relation to the overdue payables. \*
  - iii) a dispute has arisen in respect of [identify employee(s)]; the licence applicant has contested a claim [or proceedings\*] brought [opened\*] against it by a creditor in respect of overdue payables
- 5) Examining all or a selection of bank statements, in support of payments
- 6) If applicable; examining documents, including agreements with the relevant employee(s) and/or correspondence with the competent body, in support of the representations under 4(i) [and/or\*] 4(ii) [and/or\*] 4(iii) above.

#### **Conclusion [in respect of payables towards employees]**

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

- [either\*] All the recorded payables towards employees arising before 31 December 20XX have according to the accounting records of the Club since that date been paid in full by 31 March 20YY.

[or\*] All the recorded payables towards employees arising before 31 December 20XX are in the course of payment under an agreement with the employee concerned (a copy of the agreement letter is attached) [and/or\*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached).

[or\*] [Detail any exceptions]

**Scope of work [in respect of payables towards social/tax authorities]**

Our work consisted of the following procedures:

- 1) Obtaining the Social/Tax Table prepared by management.
- 2) Reconciling the total payable in the Social/Tax table to the Accounts payable to social/tax authorities amount in the annual (or interim) financial statements as at 31 December.
- 3) Examining all or a selection of bank statements in support of payments.
- 4) If there is an amount due as at 31 March 20XX that arose before the previous 31 December, examining that, by 31 March 20XX at the latest:
  - i) an agreement has been reached in writing with the creditor for payment on deferred terms in respect of [identify tax/social authority(s)]; [or\*]
  - ii) a dispute has arisen in respect of [identify tax/social authority(s)]; the licence applicant has brought a legal claim [or opened proceedings\*] which has [have\*] been admissible by [name of competent national or international body] contesting liability in relation to the overdue payables. \*
  - iii) a dispute has arisen in respect of [identify social/tax authority(s)]; the licence applicant has contested a claim [or proceedings\*] brought [opened\*] against it by a creditor in respect of overdue payables
- 5) If applicable: Examination of documents, including agreements with the tax/social authorities and/or correspondence with the competent body, in support of the representations under 4(i) [and/or\*] 4(ii) [and/or\*] 4(iii) above.

**Conclusion [in respect of payables towards social/tax authorities]**

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

[either\*] All the recorded payroll taxes arising before 31 December 20XX have according to the accounting records of the Club since that date been paid in full by 31 March 20YY.

[or\*] All the recorded payroll taxes outstanding at 31 December 20XX are in the course of payment under an agreement with the social/tax authorities (a copy of the agreement letter is attached) [and/or\*] are in the course of a dispute that has been submitted to a competent authority (a copy of correspondence with the competent authority is attached).

[or\*] [Detail any exceptions]

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

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

**(Signature)**

Auditor

**[Date of report]**

**\*delete as appropriate**

### 03.5 Template Letter A 51

#### Illustrative Management Representations Letter

Section 01.9 of the Manual sets out the requirement for each club to submit written representations prior to the licensing decision.

Below is an illustration of a management representation letter in respect of the requirements for criterion A.51.

***(To be produced on club letterhead)***

***(Addressed to the Scottish Football Association) (Date)***

In connection with our application to be licensed for the 20YY/ZZ season, we confirm to the best of our knowledge and belief that, since the balance sheet date of the preceding audited annual financial statements [or reviewed interim financial statements, if such interim financial statements have been submitted] being [give date of relevant balance sheet]:

- (a) All documents submitted to the Scottish FA are complete and correct;
- (b) [either\*] No significant changes in relation to any of the licensing criteria have occurred.
  - [or\*] Other than as described below, no significant changes in relation to any of the licensing criteria have occurred..
    - [Description of any significant changes in relation to the all the licensing criteria.]
- (c) [either\*] There have been no events or conditions of major economic importance.
  - [or\*] Other than as described below, there have been no events or conditions of major economic importance.
    - [Description of the nature of the event or condition and an estimate of its financial effect, or a statement, with reasons why, that such an estimate cannot be made.]
- (d) The club or any parent company of the club included in the reporting perimeter is/is not (*delete as appropriate*) seeking or has/has not (*delete as appropriate*) received protection from its creditors pursuant to laws or regulations (including voluntary or mandated administration procedures) within the 12 months preceding the licence season.
  - [Additional information to be provided where appropriate]

.....***(Signature)***

.....***(Name, position)***

***On behalf of [Name of Club]***

\*delete as appropriate

### 03.6 Template Letter A 52

**[Name of club]**

Future financial information covering the 18 month period ending 30 June 20XX for [name of club] [, prepared on a consolidated basis to include subsidiary entities]

Representations by management

The directors acknowledge their responsibility for the future financial information.

The future financial information included in this document has been prepared on a basis consistent with the audited annual financial statements of [name of club] for the year ended 30 June 20XX.

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

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

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

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

.....(Director)

.....(Date)

**On behalf of [name of club]**

### 03.7 Template Letter A 52 (A) - MANDATORY

#### **Review Report to the Directors of [Name of Club]**

Further to the requirements of the Scottish Football Association ("the Scottish FA") club licensing manual, we have been engaged by the Club, under the terms of our engagement letter dated [date], to perform certain procedures in relation to the attached future financial information dated [date]. Our engagement was undertaken in accordance with the International Standard for Assurance Engagements 3400 applicable to the examination of prospective financial information.

The future financial information is the responsibility of, and has been approved by, the directors of the Club. The directors are responsible for preparing the future financial information and must ensure that the accounting policies and presentation applied are consistent with those applied in preparing the annual accounts for the year ended [date] 20XX, except where any changes, and the reasons for them, are disclosed.

Our report has been prepared solely for the Club in connection with its application for a Club Licence. It has been released to the Club and, for information purposes only, to the Scottish FA on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save for the Club and the Scottish FA's own internal purposes), without our prior written consent.

Our report was designed to meet the agreed requirements of the Club. Our report should not therefore be regarded as suitable to be used or relied on by any party other than the Club. Any party other than the Club which obtains access to our report or a copy and chooses to rely on our report (or any part of it) will do so at their own risk. To the fullest extent permitted by law, we do not accept or assume responsibility or liability in respect of our report to anyone other than the Club.

Our work consisted of the following procedures:

- Making enquiries of management regarding the compilation of the updated future financial information and the six-month historic financial information;
- Obtaining a list of the assumptions identified by management and the assumptions made by management in compiling the future financial information;
- Checking the arithmetical accuracy of the future financial information;
- Through discussion with management and review of the future financial information, determining whether the future information was prepared using the disclosed assumptions and risks;
- Checking that the opening balances contained within the future financial information were consistent with the balance sheet shown in the immediately preceding interim financial statements;
- Checking that the future financial information has been formally approved by the Board.

If applicable: examining corresponding supporting documents including agreements with sponsors, banking facilities, share capital increase, bank guarantees and minutes of the board (delete as appropriate)

Our work was restricted to the procedures set out above and was not directed to the discovery of errors or misstatements which we consider to be immaterial. The procedures we performed did not constitute an audit or a review of any kind. Had we performed additional procedures or had we performed an audit or review of the supplementary information, other matters might have come to our attention that would have been reported to you. This report relates only to the future financial information of the Club and does not extend to any financial statements of the Club, taken as a whole.

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

**(Signature)**

Auditor

**[Date of report]**

03.8 Schedule A 47

Player Identification Table

Refer to section 02.6 - Financial Appendix F, in Part 4 of the Manual for the requirements in relation to the Player Identification Table. The Player Identification Table must be provided to the Scottish FA.

An illustration of a Player Identification Table is set out below.

[Name] Licence applicant Player identification table Year ended 30 June 2020		Player details		Direct costs of acquiring the registration		Accumulated amortisation				Carrying amount		Other		
Name (and d.o.b.)	Start date of contract	End date of contract	Brought-forward from previous period	Additions/ (disposals)	As at end of period	Brought-forward from previous period	Amortisation in current period	Impairment in current period	Disposals	As at end of period	Brought-forward from previous period	As at end of period	Sales proceeds	Profit/(loss) on disposal of player registration
	(a)	(b)	(c) = (a)-(b)	(d)	(e)	(f)	(g)	(h) = (d)-(e)-(f)-(g)	(i) = (e)-(d)	(j) = (e)-(h)	(k)	(l)	(m)	(n)
Acquired players														
Player 1 (XX/YY/ZZ)	30/01/20XX	30/06/20XX	0	200	200	33	0	0	0	33	0	167	n/a	n/a
Player 2 (XX/YY/ZZ)	30/08/20XX	30/06/20XX	0	300	300	88	0	0	0	88	0	212	n/a	n/a
Player 3 (XX/YY/ZZ)	30/01/20XX	30/06/20XX	0	320	320	55	0	0	0	55	0	265	n/a	n/a
Player 4 (XX/YY/ZZ)	30/06/20XX	30/06/20XX	240	0	240	120	0	0	0	120	240	120	n/a	n/a
Loaned players														
[name]														
[name]														
[name]														
<b>Total</b>					(e)	(f)						(j)		(l)
(e)	Aggregate figure must agree to Amortisation of players' registrations as disclosed in Profit & Loss Account and/or Balance Sheet in the annual financial statements													
(f)	Aggregate figure must agree to Impairment of player's registrations as disclosed in Profit & Loss Account and/or Balance Sheet in the annual financial statements													
(i)	Aggregate figure must agree to carrying value of intangible assets (players' registrations) as disclosed in the Balance Sheet in the annual financial statements													
(l)	Aggregate figure must agree to profit or loss from disposal of players' registrations as disclosed in the annual financial statements													
Confirmed on behalf of licence applicant that the information in the table above is accurately compiled and completed														
[signature]														[date]

03.9 Schedule A 49

Transfer Payables Table

Refer to section 8.2.13 of the Manual for the requirements in relation to the transfer payables table. The transfer payables table must be provided to the Scottish FA.

An illustration of a transfer payables table is set out below.

[Name] Licence applicant Transfer payables table As at 31 December 2018 and 31 March 2019		Player details		Direct costs of acquiring the registration				Amount paid		Amount payable at 31 December 2018			Payable 31 March 2019	Comments on overdue payables at 31 March 2019	
Name or number	Date of transfer/loan agreement	From (club)	Direct costs of acquiring the registration				Total amount capitalised at 31 December 2018	Total amount paid by 31 December 2018	Amount payable at 31 December 2018			Payable 31 March 2019	Un-recognised conditional transfer fees at 31 December 2018 (i.e. contingent liability)		
			(a)	(b)	(c)	(d)			(e)=(a)+(b)+(c)+(d)	Total amount payable at 31 December 2018	To football club				To other parties
			Un-conditional transfer/loan fee to former club paid and/or payable	Conditional transfer fees paid and/or payable to former club	Training compensation	Other direct costs			(g)=(f)+(g)+(h)	(h)	(i)				
Acquired players															
Player 1	30/01/2018	Club X FC	200	-	-	200	100	100	100	100	30/01/2019	-	-	-	Not overdue at 31/3/19
Player 2	30/08/2018	Club Y FC	200	100	-	300	100	200	100	100	30/08/2018	-	-	-	Overdue at 31/12/18; but paid in full by 31/03/19
Player 3	30/01/2018	Club Z FC	200	100	10	320	210	110	100	100	30/01/2019	-	100	-	Overdue at 31/3/19
Player 4	30/06/2018	Club W FC	240	-	-	240	140	100	100	100	30/06/2018	-	100	-	Not overdue at 31/3/19. Not paid/settled/deferred in dispute as at 31/03/19. Payable overdue.
Player loans (name or number) (name or number) (name or number) (name or number)															
<b>Total</b>									<b>(g)</b>	<b>(h)</b>					
(g)	Aggregate figure must agree to relevant balance sheet disclosure for "Accounts payable relating to player transfers."														
(h)	Disclose the amount payable to a club and the associated due date. If the amount is payable in more than one instalment, disclose the amount of each instalment and associated due date. In effect, this is the amount(s) that criterion A.49 is addressing														
(i)	Under the terms of contracts with other football clubs in respect of player transfers, additional amounts will become payable if certain conditions are met.														
	Confirmed on behalf of licence applicant that the information in the table above is accurately compiled and completed.														
	[signature]	[date]													
	On behalf of licence applicant														

### 03.10 Schedule A 50

EMPLOYEES TABLE — An illustration of an Employees Table is set out below.

NAME	POSITION	START DATE	TERMINATION DATE	BALANCE DUE AT 31 DEC 20XX	BALANCE DUE AT 31 MAR 20YY	DUE DATE	AMOUNTS SUBJECT TO ANY CLAIM/ PROCEEDINGS PENDING	COMMENT
Mr A	Player	1/1/20XX	-	-	-	-		-
Mr B	Player	1/7/20XX	-	£10,000	£10,000	30 June 20YY		Agreement attached
Mr C	General Manager	1/4/20XX	30/9/20XX	-	-	-		-
Mr D	Finance Officer	1/12/20XX	-	-	-	-		-
Mr E	Security Officer	1/7/20XX	-	-	-	-		-
Mr F	Media Officer	1/4/20XX	-	-	-	-		-
Mr G	Doctor	1/1/20XX	-	-	-	-		-
Mr H	Head Physio	1/10/20XX	-	-	-	-		-
Mr I	Head Coach	1/9/20XX	-	-	-	-		-
Mr J	Assistant Coach	1/10/20XX	-	-	-	-		-
Mr K	Head of Youth Development	1/10/20XX	-	-	-	-		-
Mr L	Youth Coach	1/6/20XX	30/9/20XX	-	-	-		-
Mr M	Youth Coach	1/10/20XX	-	-	-	-		-
	All other employees			£10,000	£10,000	-		-
<b>Total</b>	<b>Per accounts</b>			<b>£20,000</b>	<b>£20,000</b>	<b>-</b>		<b>-</b>

Approved by the Board of Directors:

On behalf of the Board: (Signature)

Date:

### 03.11 Schedule A 50 bis

SOCIAL/TAX PAYABLES — An illustration of a Social/Tax table is set out below.

NAME	DETAILS	BALANCE @ 31/12/XX	BALANCE @ 31/3/YY	DUE DATE	AMOUNTS SUBJECT TO ANY CLAIM/ PROCEEDINGS PENDING	COMMENT
HMRC	PAYE & NIC Oct 20XX	£10,000	-	-		Paid 15 Jan 20YY
HMRC	PAYE & NIC Nov 20XX	£10,000	£10,000	30/4/YY		Deferral agreement attached
HMRC	PAYE & NIC Dec 20XX	£10,000	£10,000	14/1/YY		Overdue
<b>Total</b>	<b>Per accounts</b>	<b>£30,000</b>	<b>£20,000</b>			

Approved by the Board of Directors:

On behalf of the Board: (Signature)

Date:

### 03.12 Schedule A 52

Illustrative assumptions in relation to the budget for the period to 30 June 20ZZ

**Note:** The table below provides a selection of typical assumptions that the club may provide to the Scottish FA, as prescribed by criterion A.52. A sample of the assumptions has been further illustrated, by narrative and numerical description, in the list below.

The table below is not intended to be a comprehensive checklist. Illustrations are not given below for all typical assumptions, nor does a club need to disclose all the assumptions listed below. A club should disclose all assumptions which are relevant to a proper understanding of the future financial information which it submits, whether listed below or shown as examples in this appendix or not.

	Actual – 12m to 30/06/XX	Budget – 12m to 30/06/YY	Budget – 12m to 30/06/ZZ
<b>ON-PITCH PERFORMANCE</b>			
League finishing position	5th	8th	8th
Progress in domestic Cup 1 (number of home/away matches)	Progress to semi-final – 2 home matches and 2 away matches	Progress to quarter final – 1 home match and 2 away matches	Progress to quarter final – 1 home match and 2 away matches
Progress in domestic Cup 2 (number of home/away matches)			
Progress in UEFA competition (number of home/away matches)			
<b>REVENUE</b>			
Season tickets (volume and average yield)	5,000 season tickets sold at an average price of €250	5,500 season tickets sold at an average price of €260	6,000 season tickets sold at an average price of €275
Match day tickets/walk-ups – average yield	2,500 attendees/ match-day tickets at an average price of €10	3,000 attendees/ match-day tickets at an average price of €11	3,000 attendees/ match-day tickets at an average price of €12
Home match attendances – League			
Home match attendances – Cup 1 and 2			
Home match attendance – UEFA competition			
Corporate hospitality sales – amount per match			
Food and beverage – amount per match			
Broadcasting income – number of televised League matches and rate per match			
Broadcasting income – number of televised Cup matches and rate per match			
Merchandise sales – number of replica shirts sold			
Commercial revenue – sponsorship and other			
Receipts from football bodies – amounts and timing			
Other revenue streams			

Illustrative assumptions in relation to the budget for the period to 30 June 20ZZ (continued)

	<b>Actual – 12m to 30/06/XX</b>	<b>Budget – 12m to 30/06/YY</b>	<b>Budget – 12m to 30/06/ZZ</b>
<b>EXPENSES</b>			
Employee benefits expense – players, other employees, associated tax/social costs	Total wages & salaries for the year of €10 million	Total wages & salaries for the year of €12 million	Total wages & salaries for the year of €14 million
Inflationary increase – wages and other expenses	Wages & salaries costs increased by 5% compared to prior year; Other expenses increased by 3%	Wages & salaries costs to increase by 3% compared to prior year; Other expenses to increase by 3%	Wages & salaries costs to increase by 3% compared to prior year; Other expenses to increase by 2%
Depreciation rates			
Amortisation of intangible fixed assets			
Interest expenses			
<b>PLAYER TRADING</b>			
New player acquisitions – amount and timing of payments	3 players acquired for total fees of €2 million (50% paid by 30/06/XX; balance payable by 31/01/YY)	2 players acquired for total fees of € million (50% payable by 30/06/YY; balance payable by 31/01/ZZ)	No player acquisitions
Player sales – amount and timing of receipts			
Transfer payables – amount and timing			
<b>WORKING CAPITAL</b>			
Creditors – timing of payments	Average creditors days of 45	Average creditors days of 45	Average creditors days of 45
Debtors – timing of receipts			
<b>CAPITAL EXPENDITURE</b>			
Property, plant and equipment expenditure – amount and timing	Total capital expenditure in the year of €1 million	Total capital expenditure in the year of €1 million	No budgeted capital expenditure
<b>FINANCING</b>			
Loan repayments – amount and timing			
New funding – source, amount and timing			

## ANNEX 04

### MEDICAL EXAMS AND TESTS

The following tables A) to F) explain those required examinations and tests that are required to be performed, and within the specifically stated timeframe (e.g. annually):

#### A) MEDICAL RECORDS

Every player must have a complete medical record that is updated at least annually. It must include:

- a. details of medical conditions in the player's immediate family;
- b. the player's complete medical history;
- c. details of complaints currently suffered by the player
- d. details of any medications or supplements the player is taking, and any TUEs that the player has been granted;
- e. the player's complete vaccination record;
- f. the results of all cardiological examinations

A player's medical record must state whether there is a history of any of the following medical conditions in the player's immediate family (i.e. parents or siblings):

- a. hypertension, stroke
- b. heart conditions including sudden cardiac death
- c. vascular problems including varicose veins and deep venous thrombosis
- d. diabetes
- e. allergies, asthma
- f. cancer, blood diseases
- g. chronic joint or muscle problems
- h. hormonal problems

A player's complete medical history must state whether the player has ever suffered any of the following:

- a. heart problems, arrhythmia, syncope
- b. concussion
- c. allergies, asthma
- d. recurrent infections
- e. other major diseases
- f. major injuries causing surgery, hospitalisation and / or absence from football of more than one month

Details of complaints currently suffered by the player must include any:

- a. general (muscle or joint) pain
- b. chest pain, dyspnoea, palpitation, arrhythmia
- c. dizziness, syncope
- d. flu-like symptoms including coughing and expectoration
- e. loss of appetite, weight loss
- f. sleeplessness
- g. gastrointestinal upset

## B) GENERAL MEDICAL EXAMINATION

A general physical examination must be conducted annually and must cover:

- a. height
- b. weight
- c. blood pressure
- d. head and neck (including eyes, nose, ears, teeth, throat and thyroid gland)
- e. lymph nodes
- f. chest and lungs (inspection, auscultation, percussion, and inspiratory and expiratory chest expansion)
- g. heart (sounds, murmurs, pulse and arrhythmias)
- h. abdomen (including any hernias or scars)
- i. blood vessels (e.g. peripheral pulses, vascular murmurs and varicose veins)
- j. skin (general inspection)
- k. nervous system (e.g. reflexes and sensory abnormalities)
- l. motor system (e.g. weakness or atrophy)

## C) SPECIAL CARDIOLOGICAL EXAMINATIONS

- a) a standard 12-lead ECG must be performed annually and the results included in the player's medical record
- b) an echocardiography must be performed every two years and the results included in the player's medical record

## D) LABORATORY EXAMINATIONS

Comprehensive laboratory screening must be conducted with the informed consent of the player and in accordance with national legislation (on confidentiality, discrimination, etc). This screening must include:

- a. blood count (haemoglobin, haematocrit, erythrocytes, leukocytes, thrombocytes)
- b. urine test ("dipstick test" to determine levels of protein and sugar)
- c. sickle cell trait test
- d. glucose test
- e. creatinine test
- f. potassium test
- g. sodium test

## E) ORTHOPAEDIC EXAMINATION AND FUNCTIONAL TESTS

An orthopaedic examination including functional tests must be conducted annually and must include:

- a. inspection and functional examination of the spinal column (tenderness, pain and range of movement)
- b. shoulder pain, mobility and stability
- c. hip, groin and thigh pain and mobility
- d. knee pain, mobility, stability and effusion
- e. lower leg pain (shin splints or Achilles tendon injury)
- f. ankle and foot pain, mobility, stability and effusion



Name of Club				
<b>Employee and Tax Payables</b>				
	<b>£'000</b>			
<b>Amounts due to Employees</b>				
Total amount due to Employees as at 31 December 2020				
Included in the above amount:				
Amount overdue				
Amount postponed				
Amount in dispute				
<b>Amounts due to Social/Tax Authorities</b>				
Total amount due to Social/Tax Authorities as at 31 December 2020				
Amount overdue				
Amount postponed				
Amount in dispute				

Name of Club	
<b>Indicators</b>	
	<b>Yes/No</b>
<b>Indicator 1: Going Concern</b>	
The auditor's report in respect of the annual financial statements submitted in accordance with Article 47 includes a key audit matter or a qualified opinion in respect of going concern.	
The auditor's report in respect of the interim financial statements submitted in accordance with Article 48 includes a key audit matter or a qualified conclusion in respect of going concern.	
<b>Indicator 2: Negative Equity</b>	
The annual financial statements (including, where required, the supplementary information) submitted in accordance with Article 47 disclose a net liabilities position that has deteriorated relative to the comparative figure contained in the previous year's annual financial statements.	
The interim financial statements (including, where required, the supplementary information) submitted in accordance with Article 48 disclose a net liabilities position that has deteriorated relative to the comparative figure at the preceding statutory closing date.	

**ANNEX 06**  
LEGAL SIGN-OFF

**Club Declaration – UEFA Licensing**

UEFA ARTICLE 43 & 46bis

Name of Club ..... (“Club”)

For and on behalf of the Club, I hereby certify that:-

**Article 43**

- a) The Club recognises as legally binding the statutes, regulations, directives and decisions of FIFA, UEFA, the Scottish FA as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the UEFA Statutes;
- b) The Club will play at national level in competitions recognised and endorsed by the Scottish FA. NB. This provision does not relate to friendly matches;
- c) The Club will play at international level in competitions recognised by UEFA or FIFA. NB. This provision does not relate to friendly matches;
- d) The Club will promptly inform the Scottish FA about any significant change, event or condition of major economic importance;
- e) The Club will abide by and observe the Scottish FA Club Licensing Manual;
- f) The Club will abide by and observe the UEFA Club Licensing and Financial Fair Play Regulations;
- g) The Club’s reporting perimeter is defined in accordance with Article 46bis of the UEFA Club Licensing and Financial Fair Play Regulations;
- h) The Club will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing items e) and f) above;
- i) The Club confirms that all submitted documents are complete and correct;
- j) The Club authorises the Licensing Administration, the Licensing Committee and the Appellate Tribunal of the Scottish FA, as well as UEFA to examine any relevant document and seek information from any relevant public authority or private body in accordance with UK law;
- k) The Club acknowledges that UEFA reserves the right to execute compliance audits at national level in accordance with Article 71 of the UEFA Club Licensing and Financial Fair Play Regulations.

**Article 46bis**

- a) all revenues and costs related to each of the football activities indicated in paragraph 3 have been included in the reporting perimeter (if not see attached explanation).
- b) no entity included in the legal group structure has been excluded from the reporting perimeter (if not see attached explanation) .

Signed On .....

At .....

By ..... (Authorised Signatory of the Club)

Name and position of signatory .....

# **PART 5**

# **GENERAL APPENDIX**

- 1. GUIDANCE NOTES FOR THE LICENSING COMMITTEE**
- 2. PITCH ASSESSMENT SCORING SYSTEM**
- 3. DECLARATION ON SPORTS FIRST AID**
- 4. ADVANCE PITCH CARE COURSE**
- 5. DECLARATION YOUTH TEAMS**
- 6. SCOTTISH FA BOARD DIRECTIVE**
- 7. EXTRACT FROM UEFA MEDICAL  
REGULATIONS – 2017 EDITION**
- 8. RECRUITMENT AND TRAINING RECORD**
- 9. LICENCE TO ENTER THE UEFA WOMEN'S  
CHAMPIONS LEAGUE**

## **SECTION 1**

### **GUIDANCE NOTES FOR LICENSING COMMITTEE HEARINGS**

#### **1. General**

- 1.1 These Guidance Notes provide the Licensing Committee [the “Committee”] with guidance on the approach which may be appropriate to adopt at a Hearing. They are not intended to be prescriptive, but it is anticipated that the Committee will generally structure Hearings as suggested in these Guidance Notes.
- 1.2 The Committee should generally give notice to Parties of the procedure they intend to adopt and where the Committee intends to adopt a different procedure, they should inform Parties of such procedures where possible prior to any Hearing, and in any event generally at the commencement of any Hearing.
- 1.3 A Committee may, in any event, depart from the Guidance Notes during their conduct of a Hearing where, in the circumstances, it is reasonable to do so.
- 1.4 Where a Committee is asked to consider a number of separate Cases, it is generally anticipated that it will follow these Guidance Notes in respect of each separate Case.
- 1.5 There may be circumstances in which more than one Hearing is appropriate, or where a Hearing may be continued. In such circumstances the Chairman may decide that it is unnecessary to repeat steps undertaken in previous Hearings.
- 1.6 These Guidance Notes are intended primarily for consideration by the Committee at first instance. Where an Appeals Board conducts a re-hearing, it may generally follow these procedures. Where an Appeals Board does not conduct a re-hearing, it is anticipated that Appeals Boards will generally adapt these Guidance Notes to suit the nature of an appeals hearing or may feel it is appropriate to depart from these Guidance Notes.
- 1.7 It shall be the responsibility of the Scottish FA Licensing Administration to ensure that the procedure “Management for Decision Making Bodies”, as detailed in the Quality Manual, is adhered to. .

#### **2. Introductions**

- 2.1 At the commencement of a Licensing Hearing, the Chairman should confirm the identities of the persons admitted to the hearing and introduce the members of the Committee, the member(s) of the Scottish FA Licensing Administration [“Licensing Administration”] and, if applicable, any Scottish FA Experts [“Experts”] in attendance.
- 2.2 The Chairman should confirm:
  - 2.2.1 That the case is being dealt with in accordance with the Scottish FA Articles of Association [the “Articles”] and the Club Licensing Procedures.
  - 2.2.2 That the Committee has reviewed the relevant case papers, including the Club Licensing Report [the “Committee Report”], any written submissions, updates, comments or feedback from the club, any club application for derogation/dispensation and the recommendations of the Licensing Administration and Experts.
- 2.3 The Committee may decide the order in which Parties are to present their submissions and evidence but it is generally anticipated that the Licensing Administration representative will begin and the club representative(s) will have the opportunity to speak last.

### 3. Opening Submissions

- 3.1 The Licensing Administration representative should, where appropriate, be given the opportunity to make oral submissions, or to comment upon the Committee Report and any written submissions provided by the club or the Expert. At the Committee's sole discretion, where appropriate, the Licensing Administration representative may be given the opportunity to explain and to supplement his submissions, but where this gives rise to a substantial injustice to the club, then the Committee should take such further procedural steps as are appropriate to allow the club an opportunity to respond fairly.
- 3.2 The club representative(s) should, where appropriate, be given the opportunity to make oral submissions, or to comment upon the club's written submissions and the Committee Report and any written submissions provided by the Expert. At the Committee's sole discretion, where appropriate, the club representative(s) may be given the opportunity to explain and to supplement his submissions, but where this gives rise to a substantial injustice to the Licensing Administration, then the Committee should take such further procedural steps as are appropriate to allow the Licensing Administration representative an opportunity to respond fairly.

### 4. Factual Evidence

- 4.1 After opening submissions, the Chairman and the Committee should proceed to interview the club representative(s) in relation to the background of the matter, the Committee's correspondence and any written representations submitted by the club, including any application for derogation/dispensation.
- 4.2 When considering any contentious issues, the standard of proof to be applied by the Committee shall be proof on the balance of probabilities.
- 4.3 The Committee shall not be bound by judicial rules governing the admissibility of evidence. The Committee may establish the facts by any means it considers to be appropriate, including admissions by Parties and by its own interpretation of evidential material, such as the written submissions provided by Parties.
- 4.4 At any time the Chairman and the Committee may ask questions of any Party.
- 4.5 The Committee may draw such inference as it considers appropriate from a failure of a club representative to answer a question put to him.
- 4.6 For the avoidance of doubt, all evidence should be presented in the presence of the Parties.

### 5. Closing Submissions

- 5.1 Following the hearing of any evidence, the Licensing Administration representative and the club representative(s) should generally have an opportunity to make closing submissions. As stated above at 2.3, it is anticipated that the club representative(s) should have the opportunity to speak last.
- 5.2 The club representative(s) should retire from the hearing at the conclusion of the evidence and submissions.

## **6. Committee's Deliberations on the Case**

- 6.1 The Committee's deliberations should be in private.
- 6.2 The Licensing Administration representative(s) shall not be present during the deliberations.
- 6.3 The Committee should consider the evidence and submissions presented to it and determine the level of licence to be awarded (and in applicable cases determine whether a Licence Applicant meets the UEFA requirements) by applying the criteria set out in the Club Licensing Procedures.
- 6.4 In reaching its determinations, each member of the Committee shall have one vote and the Chairman shall, in the event of a tie, have a casting vote.

## **7. Intimation of Determination**

- 7.1 After reaching its Determination of the merits, the Committee should recall the club representative(s) and the Licensing Administration representative (s). The Chairman should advise the club representative(s) of the level of award (and in applicable cases whether or not the Licence Applicant meets the UEFA requirements). The Committee should further advise the club representative(s) that the Determination will be conveyed to the club in writing within three working days.
- 7.2 The Committee should further advise the club representative(s), if relevant, that the club has the right to appeal against the Committee's Determination (in accordance with the Articles.) This right of appeal should be re-iterated in the written Determination provided to the club in terms of 7.1 above.
- 7.3 A copy of the Appeals Board Procedure shall be provided at the conclusion of the hearing. The Chairman will advise the club representative that the club has 7 days from that day to appeal the decision (in cases where the Determination is intimated in terms of 7.1 above).

## APPENDIX 2

### PITCH ASSESSMENT SCORING SYSTEM

Section 5.4 of the Club Licensing Manual 2021 makes reference to the condition of pitches. The ratings referred to in the criteria are determined by scores given by match referees using the following scoring system.

#### INDIVIDUAL MATCH SCORING SYSTEM

5	Very Good
4	Good
3	Satisfactory
2	Poor
1	Very Poor

The pitch scores will be averaged over the period from 1 January 2020 to 31 December 2020 and the following ratings will be used.

#### AVERAGE SCORE – RATINGS

4.6 - 5	Very Good
4 – 4.5	Good - Gold
3.6 – 3.9	Good - Silver
2.6 – 3.5	Satisfactory
1.6 – 2.5	Poor
≤ 1.5	Very Poor

To determine whether a pitch in one of the leagues outwith the SPFL can be regarded as having been in a 'satisfactory' condition over the period in question, the Scottish FA may, where necessary, use information provided by the relevant league regarding match postponements.

NB – The Scottish FA will publish ongoing pitch scores via the Club Extranet system



## **APPENDIX 4**

### LIST OF APPROVED MEDICAL COURSES

#### SPORTS FIRST AID

- The National Sports First Aid Course
- Scottish Rugby
- The FA Basic First Aid for Sport (BFAS)

#### ADVANCED PITCH CARE COURSES

- Sport Pitchside Resus Of Medical Or Trauma Emergencies (SportPROMOTE)
- Emergency Medical Management in Individual and Team Sports (EMMITS)
- Standard Principals of Resuscitation & Trauma in Sports (SPORTS)
- Immediate Medical Management on the Field of Play (IMMFP)
- Immediate Care in Sport (ICS)
- Medical Cardiac & Pitch Side Skills (SCRUMCAPS)
- Advanced Resuscitation & Emergency Care Course (AREA)

**APPENDIX 5**  
DECLARATION YOUTH TEAMS

Name of Club .....("Club")

For and on behalf of the Club, I hereby certify that:-

The Club does not run any youth teams for players at U18, or younger, age groups.

Name of Person ..... (Authorised Signatory of the Club)

Signature .....

Date .....

## APPENDIX 6

### SCOTTISH FA BOARD DIRECTIVE

Dear Member

#### SCOTTISH FA BOARD DIRECTIVES

On behalf of the Scottish FA Board, the following directives are being issued.

For two years now, members have been provided guidance, support and training opportunities to update policy documents, appoint named contacts, and extend knowledge and understanding in respect child wellbeing and protection.

To progress development, the Board of the Scottish FA has determined that it is now imperative to work towards consistency across Scottish football. The Scottish FA was recently invited to participate within Unicef's International Safeguarding Children in Sport Working Group, creating an International Learning Set (ILS) across Scottish football. This provides the framework to structure the 'Leading the Game' 2015-17 goal in Scotland United 2020 to embed safeguarding and child protection within our Children's Wellbeing programme.

Therefore, pursuant to Article 5.1 (b), you are hereby directed by the Board of the Scottish FA to comply with the following:-

#### Full Member Clubs with U18 players

Scottish FA Board Directives	Completion Date
1. Subscribe and implement the Data Sharing Agreement for Child Protection across Scottish football.	31/1/17
2. Adopt and implement the Scottish FA's "Child Wellbeing and Protection in Scottish Football" policy documents (attached as Schedule A) including: i) Policy Statements ii) Code of Conduct for Safeguarding Children's Wellbeing iii) Anti-bullying Guidelines iv) Responding to Concerns about a Child Procedure v) Responding to Concerns about the Conduct of an Adult Procedure vi) Reviewing the Management of Concerns Procedure vii) Safeguards: Best Practice Guidelines	30/6/17
3. Appoint, induct and train a named contact as your Child Wellbeing and Protection Officer, or Safeguarding Officer. The appointed Child Wellbeing and Protection Officer or Safeguarding Officer shall: i) Attend the "Children's Wellbeing in Scottish Football" workshop, or the sportscoach UK "Safeguarding and Protecting Children" workshop; and, ii) Attend the "Managing Children's Wellbeing in Scottish Football" workshop or the Children 1st "In Safe Hands" workshop; and, iii) Attend all Club Child Wellbeing and Protection Officer/Safeguarding Officers Network Meetings	30/6/17
4. All coaches and adults in regulated work with children, as set out in Schedule 2 of the Protection of Vulnerable Groups (Scotland) Act 2007 [hereinafter referred to as a "person in regulated work"], must be appointed through the procedure detailed in Schedule B to this Directive. This shall include: i) Completion of a PVG Scheme Membership Check in respect of the "person in regulated work"; and, ii) Completion of a Self-declaration Form by the "person in regulated work"; and, iii) Two references approving the suitability of the "person in regulated work" to conduct regulated work with children; and, iv) Provision of a Fair Processing Notice Form to the "person in regulated work", and subscription by the "person in regulated work" of the Fair Processing Notice Form.	31/1/17
5. All "persons in regulated work", and IN ADDITION all other adults working, or conducting voluntary work, with children and young people under 18 years of age must: i) Attend the "Children's Wellbeing in Scottish Football" workshop, or the sportscoach UK "Safeguarding and Protecting Children" workshop; and, ii) Be provided with, agree to the terms of, and subscribe the Code of Conduct for Safeguarding Children's Wellbeing.	30/6/17

Please note that your compliance with these directives will be subject to audit and assessment as part of the existing Club Licensing process.

**Affiliated National Associations, East of Scotland Football League and South of Scotland Football League with U18 players:**

Scottish FA Board Directives	ANA or League Completion Date	ANA or League Member clubs
1. Subscribe and implement the Data Sharing Agreement for Child Protection across Scottish football.	31/1/17	1/8/17
2. Adopt and implement the Scottish FA's "Child Wellbeing and Protection in Scottish Football" policy documents (attached as Schedule A) including: i) Policy Statements ii) Code of Conduct for Safeguarding Children's Wellbeing iii) Anti-bullying Guidelines iv) Responding to Concerns about a Child Procedure v) Responding to Concerns about the Conduct of An Adult Procedure vi) Reviewing the Management of Concerns Procedure vii) Safeguards: Best Practice Guidelines	30/6/17	29/6/18
3. Appoint, induct and train a named contact as your Child Wellbeing and Protection Officer, or Safeguarding Officer. The appointed Child Wellbeing and Protection Officer or Safeguarding Officer shall : i) Attend the "Children's Wellbeing in Scottish Football" workshop, or the sportscoach UK "Safeguarding and Protecting Children" workshop; and, ii) Attend the "Managing Children's Wellbeing in Scottish Football" workshop or the Children 1st' "In Safe Hands" workshop; and, iii) Attend all Unicef ILS Meetings (ANA and League representation only, not a requirement for their member clubs)	30/6/17	29/6/18
4. All coaches and adults in regulated work with children, as set out in Schedule 2 of the Protection of Vulnerable Groups (Scotland ) Act 2007 [hereinafter referred to as a "person in regulated work"], must be appointed through the procedure detailed in Schedule B to this Directive. This shall include: i) Completion of a PVG Scheme Membership Check in respect of the "person in regulated work"; and, ii) Completion of a Self-declaration Form by the "person in regulated work"; and, iii) Two references approving the suitability of the "person in regulated work" to conduct regulated work with children; and, iv) Provision of a Fair Processing Notice Form to the "person in regulated work", and subscription by the "person in regulated work" of the Fair Processing Notice Form.	31/1/17	30/6/17
5. All "persons in regulated work", and IN ADDITION all other adults working, or conducting voluntary work, with children and young people under 18 years of age must: i) Attend the "Children's Wellbeing in Scottish Football" workshop, or the sportscoach UK "Safeguarding and Protecting Children" workshop; and, ii) Be provided with, agree to the terms of, and subscribe the Code of Conduct for Safeguarding Children's Wellbeing.	30/6/17	29/6/18

Please note that your compliance with these directives will be subject to audit and assessment conducted by the Scottish FA Child Wellbeing and Safeguarding Manager, or her nominee. The audit and assessment will be conducted on an annual basis. Six weeks written notice will be provided by the Scottish FA Child Wellbeing and Safeguarding Manager, or her nominee, of the date scheduled for the audit and assessment.

All member, and/or affiliated, and/or registered Clubs of the Affiliated National Associations, the East of Scotland Football League, and the South of Scotland Football League who have Players under the ages of 18 years old participating in football, shall comply with dates given in the last column of the above table. It is only the Affiliated National Associations and named Leagues that will be the subject of audit and assessment, and this will include a demonstration of how these directives are being implemented with their member, and/or affiliated, and/or registered Clubs.

All Full Member Clubs, Affiliated National Associations, East of Scotland Football League and South of Scotland Football League should be aware that any breach of this directive may be reported to the Compliance Officer for consideration.

Yours sincerely,

Stewart M Regan,  
Chief Executive  
(on behalf of the Scottish FA board)

## APPENDIX 7

### EXTRACT FROM UEFA MEDICAL REGULATIONS – 2017 EDITION

#### Article 10 Pitchside medical equipment

##### 10.01

The following medical equipment, which should be provided in an emergency bag distinct from the one required by Paragraph 11.02, must be available at pitchside on matchday in all UEFA competitions and on matchday -1 in all UEFA competitions where teams train at the same stadium/hall as the matchday stadium/hall:

- a. handheld suction device
- b. respiratory resuscitators with masks and airways (this must include nasopharyngeal airways, oropharyngeal airways and laryngeal mask airways, each with a choice of sizes appropriate for the player group, together with a tie or tape)
- c. lubricant
- d. cervical collar set/rigid neck brace

##### Breathing

- e. stethoscope
- f. pulse oximeter
- g. oxygen/trauma mask and tubing
- h. pocket mask
- i. bag valve mask
- j. spacer device for bronchodilators
- k. portable oxygen cylinder (minimum 15l/min. for 20 minutes)

##### Circulation

- l. infusion equipment with administration sets and solutions
- m. defibrillator (AED)
- n. blood pressure monitor with cuff size(s) appropriate for the player group
- o. blood sugar gauge and/or blood sugar test sticks

##### Other equipment (small)

- p. tourniquet
- q. adhesive fixing materials
- r. pupil lamp
- s. IV cannula of various gauges (e.g. 18G and 14G)
- t. strong (heavy-duty) scissors
- u. disinfection equipment (e.g. alcohol swabs to clean the skin)
- v. disposable gloves
- w. sharps box
- x. protective goggles.

##### 10.02

The following emergency drugs must also be provided in the emergency bag:

- a. Adrenaline 1:10,000 injection
- b. antihistamine (Chlorpheniramine)
- c. hydrocortisone
- d. benzodiazepines (e.g. sublingual diazepam or diazemuls injection), where doctor is licensed to carry this medication
- e. cardiac lifesaving drugs (including cardiac stimulants and anti-arrhythmic drugs (e.g. amiodarone/lidocaine injection)
- f. epipen or anapen
- g. bronchodilators (e.g. salbutamol inhaler)
- h. Glyceryl Trinitrate spray
- i. glucose tablets/gel
- j. emergency diabetes drugs (e.g. glucagon)
- k. antiemetics (e.g. stemetil injection).

##### 10.03

The following large equipment must also be available at pitchside on matchday in all UEFA competitions and on matchday -1 in all UEFA competitions where teams train at the same stadium/hall as the matchday stadium/hall:

- a. one spinal board, scoop stretcher or vacuum mattress, with compatible fixing equipment (side head supports and straps) to permit adequate and safe evacuation from the field;
- b. box splints for the fixation of limbs.

##### 10.04

The following items should also be available at pitchside:

- a. cricothyrotomy set with disposable scalpel
- b. intubation equipment
- c. anti-hypertensive drugs
- d. basket stretcher
- e. defibrillator with external pacing and CO2 monitors for use in place of the defibrillator listed in Paragraph 10.01, where available.



**APPENDIX 8**

## RECRUITMENT AND TRAINING RECORD

## NON-REGULATED WORK - U18S

Staff/ volunteer Name	Role	Date Appointed	Code of Conduct signed date	CWSF Training complete date	CWSF Due Date	Initials of person entering details
John Test	Match day volunteer	09/09/2017	21/09/2017	21/09/2017	20/09/2020	AE

## **APPENDIX 9**

### LICENCE TO ENTER THE UEFA WOMEN'S CHAMPIONS LEAGUE

#### **Article 16bis – UEFA Women's Champions League**

- 1) With the exception of those defined in paragraph 2 below, the criteria defined in Annex XIII must be fulfilled by clubs in order for them to be granted a licence to enter the UEFA Women's Champions League.
- 2) Non-fulfilment of the criteria defined in items 2(b), 5, 6, 7, 16 and 17 of Annex XIII does not lead to refusal of a licence but to a sanction defined by the licensor according to its catalogue of sanctions (see Article 8).

#### **ANNEX XIII: Club licensing criteria for the UEFA Women's Champions League**

To be eligible to participate in the UEFA Women's Champions League, a licence applicant must fulfil the following club licensing criteria:

##### SPORTING CRITERIA

#### **1. Youth teams**

- a) The licence applicant must at least have one women's youth team within the age range of 12 to 17.
- b) Each women's youth team within this age range must take part in official competitions or programmes played at national, regional or local level and recognised by the UEFA member association.

#### **2. Medical care of players**

- a) The licence applicant must establish and apply a policy to ensure that all players eligible to play for its women's senior team undergo a yearly medical examination in accordance with the relevant provisions of the UEFA Medical Regulations.
- b) The licence applicant must establish and apply a policy to ensure that all players above the age of 12 undergo a yearly medical examination in accordance with the relevant provisions defined by their licensor in line with their domestic legislation.

#### **3. Registration of players**

All the licence applicant's players, including youth players above the age of 12, must be registered with the UEFA member association and/or its affiliated league in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

#### **4. Written contract with professional players**

All licence applicants' professional players must have a written contract with the licence applicant in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

#### **5. Refereeing matters and Laws of the Game**

- a) The licence applicant must attend a session or an event on refereeing matters provided by the UEFA member association or with its collaboration during the year prior to the licence season.
- b) As a minimum, the women's senior team captain or her replacement and the women's senior team head coach or the assistant head coach must attend this session or event.

## **6. Racial equality and anti-discrimination practice**

The licence applicant must establish and apply a policy to tackle racism and discrimination in football in line with UEFA's 10-point plan on racism as defined in the UEFA Safety and Security Regulations.

## **7. Child protection and welfare**

The licence applicant must establish and apply measures, in line with any relevant UEFA guidelines, to protect, safeguard and ensure the welfare of youth player and ensure they are in a safe environment when participating in activities organised by the licence applicant.

### INFRASTRUCTURE CRITERIA

## **8. Stadium for UEFA Women's Champions League**

- a) The licence applicant must have a stadium available for the UEFA Women's Champions League which must be within the territory of the UEFA member association and approved by the UEFA member association.
- b) If the licence applicant is not the owner of a stadium, it must provide a written contract with the owner(s) of the stadium(s) it will use.
- c) It must be guaranteed that the stadium(s) can be used for the licence applicant's UEFA home matches during the licence season.
- d) The stadium(s) must fulfil the minimum requirements defined in the UEFA Stadium Infrastructure Regulations and be classified at least as a UEFA category 1 stadium.

## **9. Training facilities – Availability**

- a) The licence applicant must have training facilities available throughout the year.
- b) It must be guaranteed that the training facilities can be used by all teams of the licence applicant during the licence season.

### PERSONNEL AND ADMINISTRATIVE CRITERIA

## **10. Club secretariat**

The licence applicant must have appointed an adequate number of skilled secretarial staff according to its needs to run its daily business. It must have an office space in which to run its administration. It must ensure that its office is open to communicate with the licensor and the public and that it is equipped, as a minimum, with phone, fax, email facilities and a website.

## **11. Administrative manager**

The licence applicant must have appointed a manager who is responsible for running its operative matters linked to women's football.

## **12. Medical doctor**

- a) The licence applicant must have appointed at least one doctor who is responsible for medical support of the women's senior team during matches and trainings as well as for doping prevention.
- b) The qualification of the medical doctor must be recognised by the appropriate national health authorities.

### 13. Physiotherapist

- a) The licence applicant must have appointed at least one physiotherapist who is responsible for medical treatment and massages for the women's senior team during training and matches.
- b) The qualification of the physiotherapist must be recognised by the appropriate national health authorities.

### 14. Head coach of women's senior team

- a) The licence applicant must have appointed a qualified head coach who is responsible for football matters of the women's senior team.
- b) The head coach must hold one of the following minimum coaching qualifications.
  - i) Valid UEFA A coaching licence of a UEFA member association
  - ii) Valid non-UEFA coaching diploma which is equivalent to the one required for the licence under i) above and recognised by UEFA as such.

### 15. Youth coach

- a) The licence applicant must have appointed at least one qualified coach who is responsible for all football matters related to the youth team(s) as defined under item 1(a) above.
- b) The youth coach must hold the minimum coaching qualification as defined by the UEFA member association.

### 16. Rights and duties

The rights and duties of the personnel defined under items 10 to 15 above must be defined in writing.

### 17. Duty of replacement during the season

- a) If a function defined in items 10 to 15 becomes vacant during the licence season, the licensee must ensure that, within a period of a maximum of 60 days, the function is taken over by someone who holds the required qualification.
- b) In the event that a function becomes vacant due to illness or accident, the licensor may grant an extension to the 60-day period only if reasonably satisfied that the person concerned is still medically unfit to resume his/her duties.
- c) The licensee must promptly notify the licensor of any such replacement.

### LEGAL CRITERIA

### 18. Declaration in respect of participation in the UEFA Women's Champions League

- a) The licence applicant must submit a legally valid declaration confirming the following:
  - i) It recognises as legally binding the statutes, regulations, directives and decisions of FIFA, UEFA, the UEFA member association and, if any, the national league as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the UEFA Statutes;
  - ii) At national level it will play in competitions recognised and endorsed by the UEFA member association (e.g. national championship, national cup);
  - iii) At international level it will participate in competitions recognised by UEFA or FIFA (to avoid any doubt, this provision does not relate to friendly matches);
  - iv) It will promptly inform the licensor about any significant change, event or condition of major economic importance;
  - v) It will abide by and observe the club licensing regulations of the licensor;
  - vi) It will abide by and observe the UEFA Club Licensing and Financial Fair Play Regulations;

- vii) All submitted documents are complete and correct;
  - viii) It authorises the competent national club licensing administration and national club licensing bodies, the UEFA administration 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 national law;
  - ix) It acknowledges that UEFA reserves the right to execute compliance audits at national level in accordance with Article 71.
- b) The declaration must be executed by an authorised signatory of the licence applicant no more than three months prior to the deadline for its submission to the licensor.

#### **19. Minimum legal information**

- a) The licence applicant must submit a copy of its current, valid statutes (e.g. company act).
- b) The licence applicant must further submit an extract from a public register (e.g. trade register) or an extract from the UEFA member association's club register containing the following minimum information:
- i) Complete legal name;
  - ii) Address of headquarters;
  - iii) Legal form;
  - iv) List of authorised signatories;
  - v) Type of required signature (e.g. individual, collective).

#### FINANCIAL CRITERIA

#### **20. 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.

#### **21. No overdue payables towards football clubs, employees and social/tax authorities**

The licence applicant must prove that it has no overdue payables towards other football clubs, employees and social/tax authorities, as set out in Articles 49, 50 and 50bis. For the purpose of this provision, the term “employees” includes all professional players according to the applicable FIFA Regulations on the Status and Transfer of Players as well as the administrative, technical and medical staff specified under items 11 to 15 above.



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