

**MEN'S
CLUB
LICENSING
MANUAL
2026 EDITION
NATIONAL & UEFA**



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NATIONAL & UEFA

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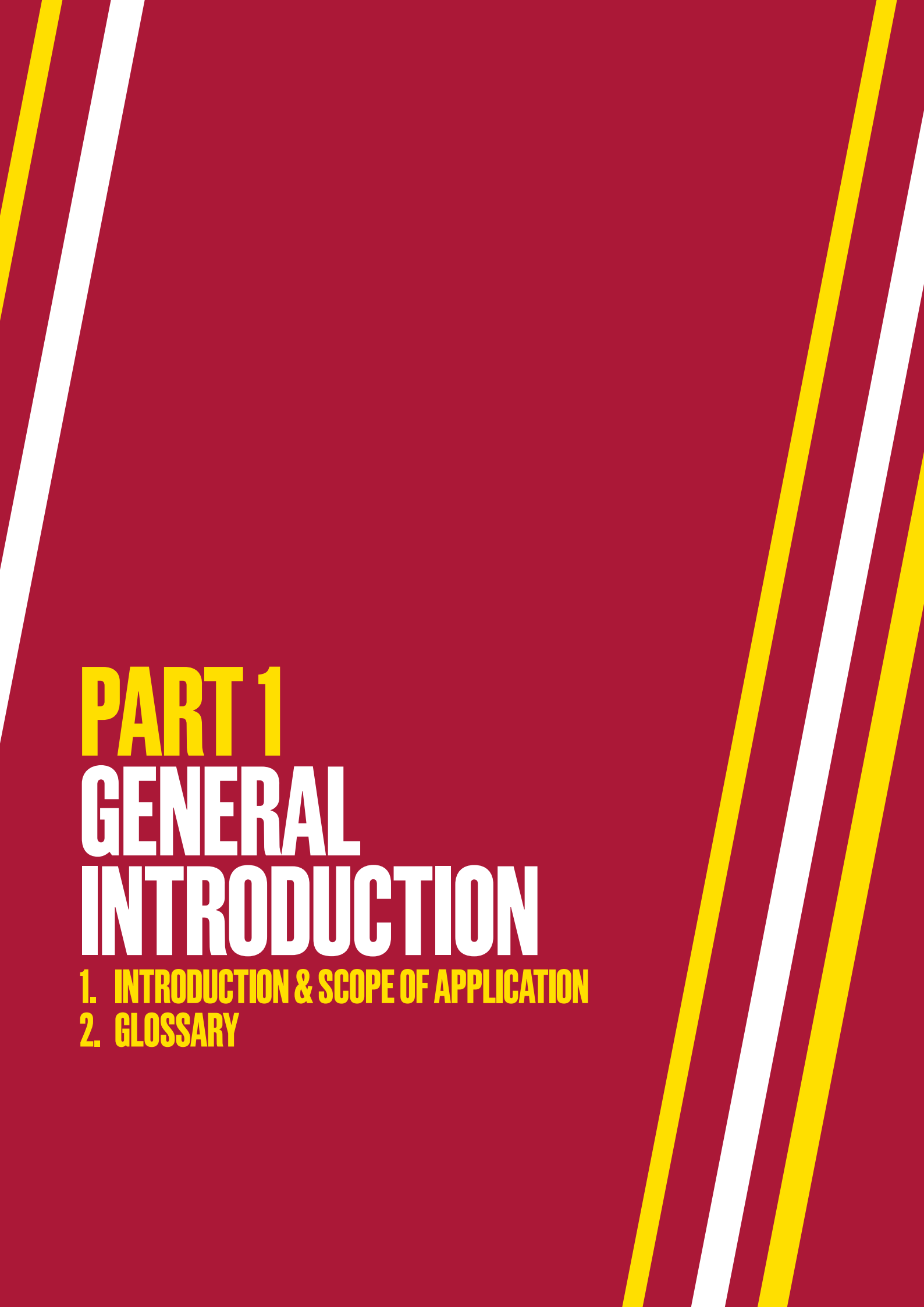
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PART 1

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 SPFL (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 Sustainability Regulations 2024.

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 17 and Annex D of the UEFA Club Licensing and Financial Sustainability Regulations 2024).

GLOSSARY

Note – Definitions are also contained in the Scottish FA’s “Articles of Association”, “Judicial Panel Protocol” and “Board Protocol for the Licensing Committee” 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 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 licensing, 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 Scottish FA’s 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"> • transfer fee and realised conditional transfer amounts (including training compensation and solidarity contributions), paid and / or payable to transfer-in the player’s registration; • transfer fee levy (if applicable); and • other direct costs of obtaining the player’s registration (including training compensation and solidarity contributions).
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 therefore, which also includes the Disclosure (Scotland) Act 2020 to make amendments to the Protection of Vulnerable Groups (Scotland) Act 2007.
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> <ul style="list-style-type: none"> 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 Accessibility <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.

<p>Insolvency Event</p>	<p>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; any moratorium procedure for the purposes of the Corporate Insolvency and Governance Act 2020 (the “2020 Act”) in relation to a member; the making by a member of any proposal for a restructuring plan in terms of the 2020 Act; 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); the making of an administration order or an order by the court appointing an interim manager (or equivalent) or manager or the court making an order in terms of paragraph 13(3)(b) of Schedule B1 of the Insolvency Act 1986 in relation to a member; the appointment of or notice to appoint (or intention to appoint) an administrator by the directors or by a qualifying charge holder (as defined in paragraph 14 of Schedule B1 of the Insolvency Act 1986) of a member; the appointment of a receiver (including without limitation an administrative receiver) in respect of the whole or any part of the property, assets and/or undertaking of a member; the appointment by a court of a judicial factor, receiver or manager in respect of a member; the entering into by a member of a voluntary arrangement with its creditors; circumstances where a creditor or encumbrancer of a member attaches or takes possession of, or a distress, execution, sequestration or other such process is levied or enforced on or sued against, the whole or any significant or material part of such member’s assets, and such attachment or process is not discharged within 14 days; or any proceedings or step is taken or any court order in any jurisdiction made which has the same or substantially similar effect to any of the foregoing;</p>
<p>Interim period</p>	<p>A financial reporting period that is shorter than a full financial year. It does not necessarily have to be a six-month period.</p>
<p>International Financial Reporting Standards (IFRS)</p>	<p>Standards and Interpretations adopted by the International Accounting Standards Board (IASB). They comprise:</p> <ul style="list-style-type: none"> • International Financial Reporting Standards; • International Accounting Standards; and • Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).
<p>International Standards on:</p> <ul style="list-style-type: none"> • Auditing (ISA UK & Ireland) • Review Engagements (ISRE) • Related Services (ISRS) 	<p>The International Auditing and Assurance Standards Board (IAASB) issues International Standards on:</p> <ul style="list-style-type: none"> • Auditing (ISA UK & Ireland) which are to be applied in audits of historical financial information. • Review Engagements (ISRE) which are to be applied in reviews of historical financial information. • Related Services (ISRS) which are to be applied to compilation engagements and engagements to apply agreed-upon procedures to information. <p>Additional information about the IAASB, ISA UK & Ireland, ISRE and ISRS is available from www.ifac.org</p>
<p>Judicial Panel</p>	<p>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.</p>

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 Scottish FA's Articles of Association. 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).
Regulated Roles (Disclosure Scotland (2020) Act)	<p>From 1 April 2025, The Disclosure (Scotland) Act 2020 introduced 'regulated roles' to define whether PVG scheme membership is required. This replaces the previous definition of regulated work, introduced as part of the Protecting Vulnerable Groups (PVG) Scheme in 2011.</p> <p>If the role is regulated, then the individual is required, by law, to be a member of the PVG scheme.</p> <p>The mandatory PVG scheme makes it an offence for someone to carry out or agree to carry out any type of regulated role (with children, protected adults or both) unless the individual is a member of the scheme for that type of regulated role.</p> <p>More information can be found at www.mygov.scot/pvg-scheme</p>
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. Scottish FA's Articles of Association).

Scottish Highland Football League (SHFL)	Body consisting of clubs playing in the Scottish Highland Football League (ref. Scottish FA's Articles of Association).
Scottish Lowland Football League (SLFL)	Body consisting of clubs playing in the Scottish Lowland Football League (ref. Scottish FA's Articles of Association).
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, ADMIN, FINANCE AND CODES
OF PRACTICE CRITERIA**

SECTION 1

GENERAL PROVISIONS & OBJECTIVES

1.1 National Club Licensing

The system has been approved by the Scottish FA's 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 FA 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 2026.

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; and
- 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 for the Licensing Committee. 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 awarded to a club and which level of licence should be awarded. This decision will be based on the documents provided by the Licensing Administration and will 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 that criteria 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" section of the Club Licensing Quality Manual.

2.3 Appellate Tribunal (Licensing) (the "Appellate Tribunal")

The Appellate Tribunal is the relevant body for any club appeal in respect of a decision of the Licensing Committee. 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 (under paragraph 15.6.1.8) to 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 for the Licensing Committee 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 Chair and Vice Chair will be appointed by the Board
- 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 two 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 Club Licensing 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 Club Licensing 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 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.

The Scottish FA will hold the relevant information, documentation and evidence that clubs submit as part of the licensing process for a maximum of five years from the year that the licensing award was granted.

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.

Where a club has been granted an overall Entry Award solely because of the application of Criteria 8.13 (Insolvency Events) and would otherwise have achieved at least an overall Bronze Award, the Scottish FA shall notify the SPFL that this is the case for the club in question, so that the SPFL can take this into account when assessing satisfaction of the SPFL’s Membership Criteria by such club.

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 within the agreed scope. The Licensing Committee (“LC”) is responsible for determining the award.

It is the responsibility of the club to provide the relevant information and documentation to evidence compliance with the criteria at the level of award that the club is applying for.

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's Articles of Association.

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's 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 calendar year to verify standards. An overall award will be determined at one point in a calendar year unless exceptional dispensation is granted by the Licensing Committee. 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 Licensing Committee 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 revisit and reassess an award decision made earlier that year. This may take place before the Licensing Committee's decision in respect of the club's award in the upcoming 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 May.

The remaining criteria at Sections 5, 6 and 8 will be assessed during 2026, 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 a general meeting of the Scottish FA held 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 registered membership of the Scottish FA and which are eligible to participate in the Scottish Professional Football League, the Scottish Highland Football League, the Scottish Lowland Football League or the Scottish Women's Premier League 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 and /or the Women's 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's 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

2026 (2026/27 season) – 100 % reduction on any Scottish Cup bonus payments for any member club.

Club Academy Scotland/Youth Development Awards and Performance Award scheme

2026 – 100 % reduction on any such payments for any SPFL and SHFL club.

2026 – 100 % reduction on any such payments for any member club outwith the SPFL and SHFL

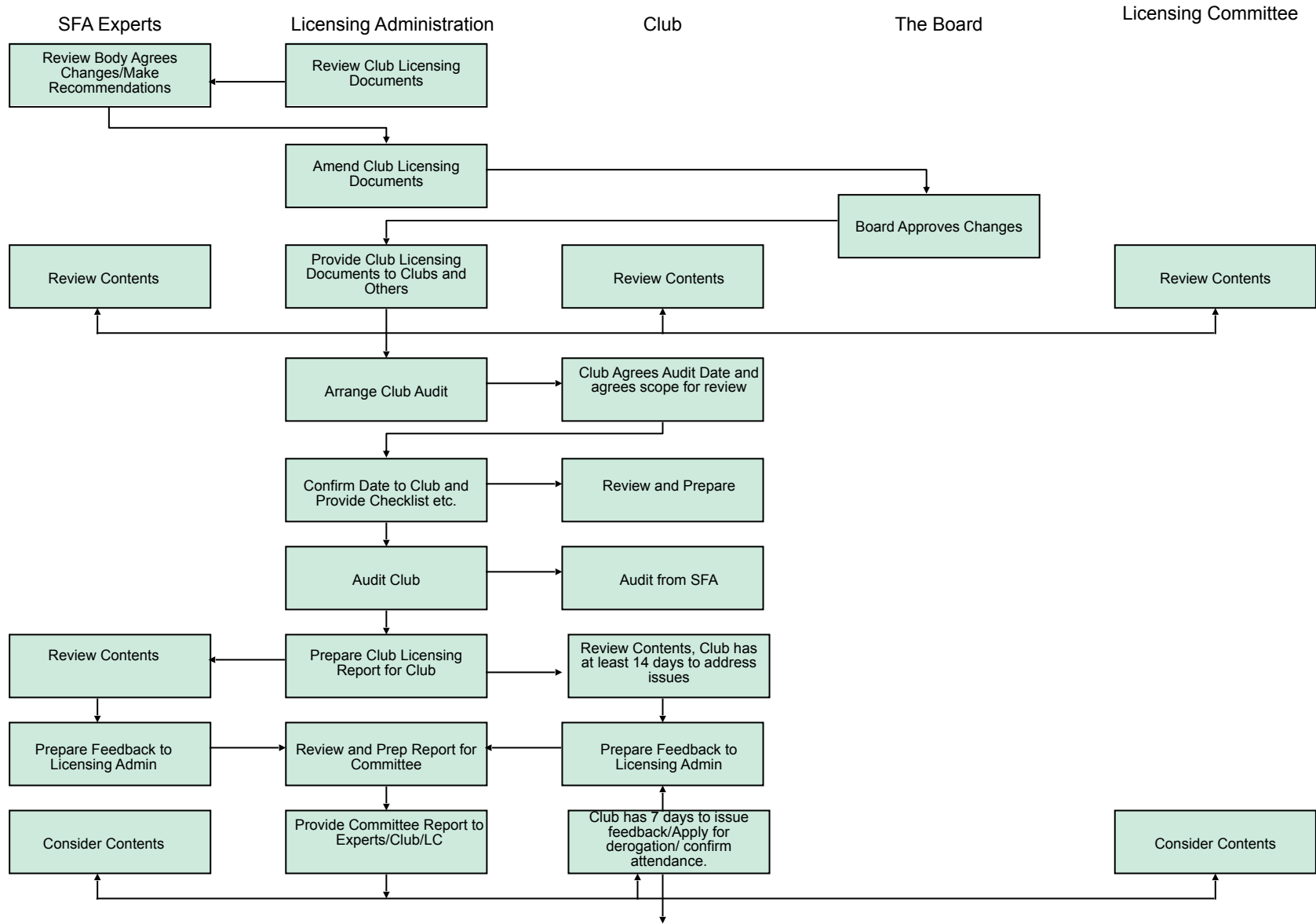
SECTION 4

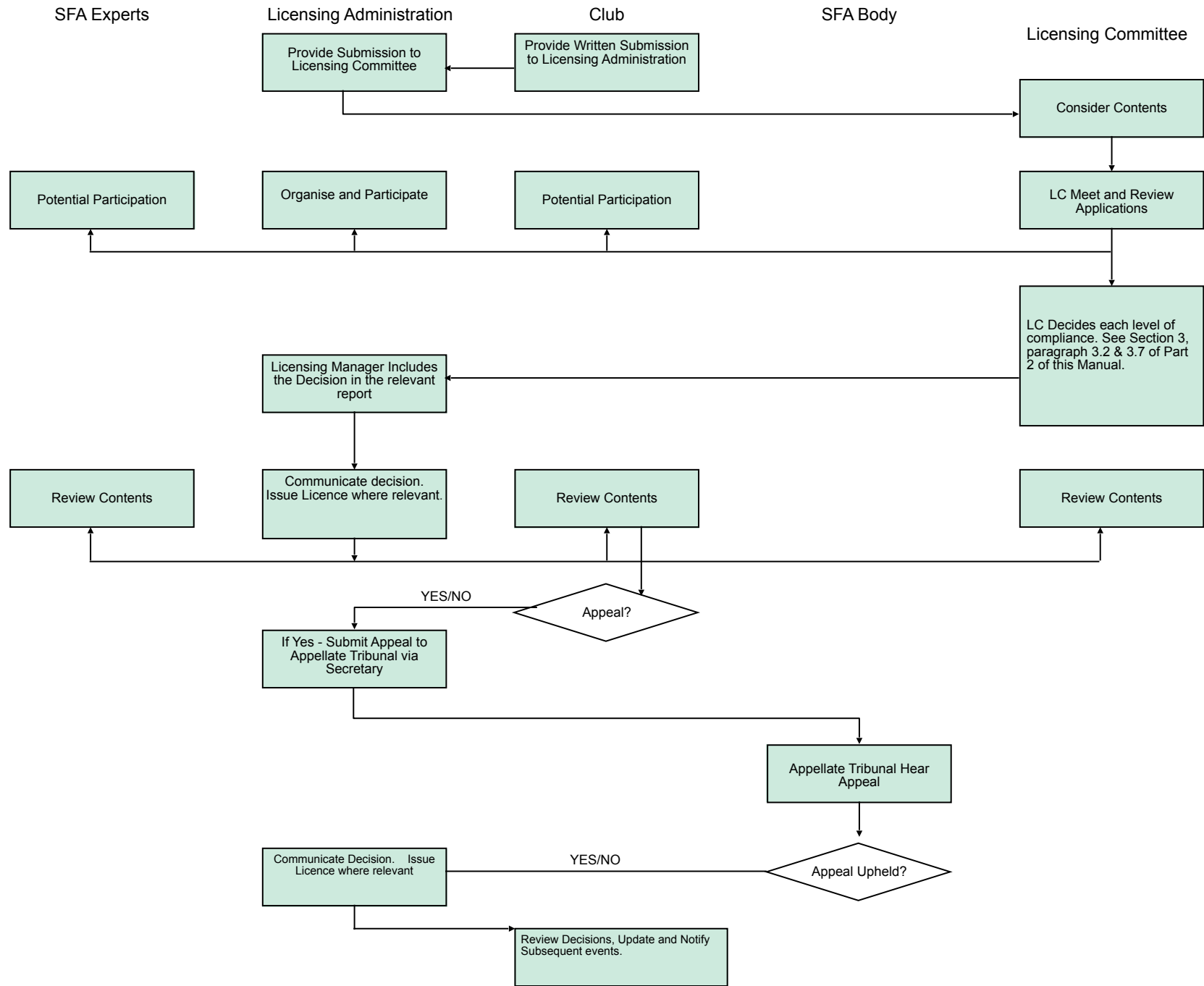
CORE PROCESS

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.

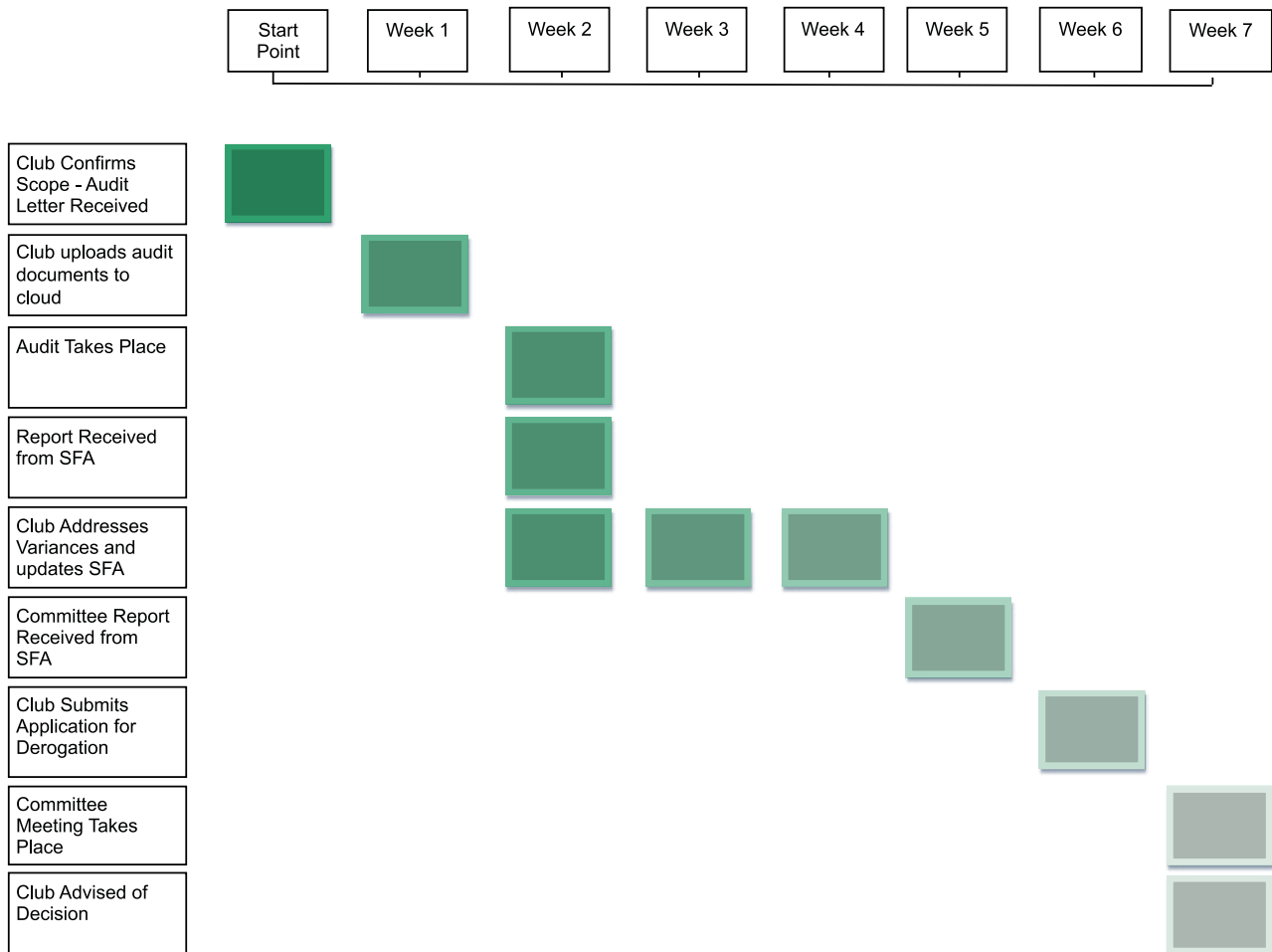
{tables illustrated on following spread}





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 Licensing 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 FILE	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 Club Licensing 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 Licensing Administration agrees an audit date with the 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 using the Club 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.

- 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 three).
 - 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 variances 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 Licensing Committee (a controlled document) (the “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 Club Licensing 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 Licensing Committee to determine whether a club has complied with the Club Licensing Procedures. The Licensing 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 Club Licensing 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>5.1 Safety Certificate</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 Grounds Act 1975 or 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 & 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 and include hot and cold food and drinks. 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 spectators with accessible needs are catered for.
Parking Facilities:	There shall be adequate car park facilities at or adjacent to the ground which shall include accessible parking for spectators with accessible needs. Clubs must have contingency plans to accommodate segregated car and bus parking for supporters.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>5.2 Boundary Wall</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 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 | 5.10 Player Medical and First Aid Facilities |
| 5.5 Area Surrounding the Field | 5.11 Doping Control Area |
| 5.7 Floodlights (if relevant) | 5.13 Spectator Areas |
| 5.8 Dressing Rooms | 5.14 Spectator First Aid Facilities |
| 5.9 Technical Areas | 5.15 Accessibility |

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>5.3 Safety Policy and Contingency Plan</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 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
5.4 The Field This criteria deals with the playing field within the ground.	The field shall be in compliance with the Laws of the Game.			
	Natural Grass Surfaces 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.			Natural Grass Surfaces 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 to determine whether the surface meets the terms of the entry criteria.
	SURFACE RATINGS The field shall be rated in “good – gold” condition. In the case of a Platinum Award the pitch condition is required to be rated as “very good” 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 for the calendar year up to the date of the club audit.</i>	SURFACE RATINGS 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 for the calendar year up to the date of the club audit.</i>	SURFACE RATINGS Surface Ratings 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 for the calendar year up to the date of the club audit.</i>	
	Artificial Surfaces 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.			Artificial Surfaces 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.
Field Dimensions 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.	Field Dimensions 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.	Field Dimensions The field must be a minimum of 95m in length and 60m in width. Best practice is 105x68m.	Field Dimensions 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>Field Gradient 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>Field Gradient 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>Field Gradient 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>Field Gradient Best Practice</p>
	<p>Field Markings 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>Field Markings Must be consistent throughout and not more than 12cm wide.</p>
	<p>Goal Areas 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>Goal Areas 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
5.5 Area Surrounding the Field	General Safety 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.			
	Grass Verge 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.			
	Track 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.			
	Pitch Perimeter Barrier The following distances are recommended: <ul style="list-style-type: none"> • Between the boundary lines of the field and the pitch perimeter barrier: on the touchlines – 4.0m • Behind the centre of the goal lines: 5.0m reducing at an angle to 3.0m near the corner flags. 			
	Protected Access There must be protected access to the playing field for teams and match officials. The access to this area must be strictly controlled.		Protected Access Clubs must give consideration to the way in which players access and leave the field of play.	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
5.6 Technical Solutions to Maintain Field Quality	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>5.7 Floodlights</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. The following minimum levels apply:</p> <p>Average – 800 lux</p> <p>Min/Max – 0.4</p> <p>In the case of a Platinum Award, the floodlighting lux level is required to be:</p> <p>Average – 1200 lux Min/Max – 0.45</p> <p>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.</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</p> <p>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</p> <p>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</p> <p>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>
<p>Survey Frequency:</p> <ul style="list-style-type: none"> • For SPFL Premiership clubs, floodlight surveys will be conducted annually. • For clubs outside of the SPFL Premiership, but applying at Bronze, Silver or Gold levels, surveys will be conducted every second year. <p>Survey Method:</p> <ul style="list-style-type: none"> • The survey involves taking 88 readings across the pitch, using an 8 x 11 grid, from touchline to touchline and goal line to goal line. <p>Supplier and Cost:</p> <ul style="list-style-type: none"> • The surveys will be carried out by a Scottish FA approved floodlight surveyor that hasn't carried out work for the club within the past five years. • The Scottish FA will cover the cost of the initial survey. • If the floodlighting system does not meet the required standard as per the level of the club's application, the club will be responsible for arranging and paying for any subsequent re-tests, using a Scottish FA approved supplier. 				

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
5.8 Dressing Rooms	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>The Facilities The following rooms and facilities of an equivalent level for both teams are a minimum requirement:</p> <ul style="list-style-type: none"> • 1 dressing room for each club (home and visiting team). • Seating facilities for at least 25 persons. • Clothes hanging facilities or lockers for at least 25 persons. • 6 showers. • 2 seated toilets and 2 urinals (or 3 seated toilets) Platinum level requires 3 WCs. • 1 massage table. • 1 fridge. • 1 tactical board. <p>Dressing room for match officials:</p> <ul style="list-style-type: none"> • The match officials' dressing room must be separate from the team dressing rooms but close by. • Seating facilities for 6 persons. • Clothes hanging facilities or lockers for 6 persons. • 2 showers. • 1 toilet. • 1 table with seating capacity for 6 persons. <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>The Facilities The following rooms and facilities of an equivalent level for both teams are a minimum requirement:</p> <ul style="list-style-type: none"> • 1 dressing room for each club (home and visiting team). • Seating facilities for at least 25 persons. • Clothes hanging facilities or lockers for at least 25 persons. • 6 showers. • 2 seated toilets and 2 urinals (or 3 seated toilets) • 1 massage table. • 1 fridge. • 1 tactical board. <p>Dressing room for match officials:</p> <ul style="list-style-type: none"> • The match officials' dressing room must be separate from the team dressing rooms but close by. • Seating facilities for 5 persons. • Clothes hanging facilities or lockers for 5 persons. • 1 shower. • 1 toilet. • 1 table with seating capacity for 5 persons. <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>The Facilities The following rooms and facilities of an equivalent level for both teams are a minimum requirement:</p> <ul style="list-style-type: none"> • 1 dressing room for each club (home and visiting team). • Seating facilities for at least 22 persons. • Clothes hanging facilities or lockers for at least 22 persons. • 5 showers. • 1 seated toilet and 1 urinal or 2 seated toilets. • 1 massage table. <p>Dressing room for match officials:</p> <ul style="list-style-type: none"> • The match officials dressing room must be separate from the team dressing rooms but close by. • Seating facilities for 5 persons. • Clothes hanging facilities or lockers for 5 persons. • 1 shower. • 1 toilet. • 1 table with seating capacity for 5 persons. 	<p>The Facilities The following rooms and facilities of an equivalent level for both teams are a minimum requirement:</p> <ul style="list-style-type: none"> • 1 dressing room for each club (home and visiting team). • Seating facilities for at least 22 persons. • Clothes hanging facilities or lockers for at least 22 persons. • 5 showers. • 1 seated toilet and 1 urinal or 2 seated toilets. • 1 massage table. <p>Dressing room for match officials:</p> <ul style="list-style-type: none"> • The match officials dressing room must be separate from the team dressing rooms but close by. • Clothes hanging facilities or lockers for 4 persons. • 1 shower. • 1 toilet for the sole use of the match officials either in or next to the dressing room itself.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
5.9 Technical Areas	<p>Clubs shall provide a permanently 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 permanently 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 permanently 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>	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>5.10 Player Medical and First Aid Facilities</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
5.11 Doping Control Area	<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"> • 1 seated toilet. • 1 washbasin with running water. • Seating for 4 persons and clothes hanging facilities. • 1 desk chairs • Provision of drinking fluid in glass sealed bottles. 		<p>The club will be in a position to provide a private area with toilet facility in event that it is required.</p>	
	<p>NB – The room must be completely separate from the team medical area or spectators medical area.</p>	<p>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.</p>		

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
5.12 Ground Regulations	<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>Where tickets are issued, the ground rules shall be clearly detailed on the ticket.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>5.13 Spectator Areas Refers to the areas where spectators are accommodated during the match and includes:</p> <ul style="list-style-type: none"> • The available capacity. • The number of seated and standing places available. • The available level of cover. • The documented capacity should be updated annually either by means of the Safety Certificate or other appropriate documentation provided by the Local Authority. 	<p>Seats or Standing Places The ground shall be all seated save for any permitted safe standing area as hereinafter provided and include provision for wheelchairs. Seats shall be individually numbered with a backrest of 30cm as a minimum. 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>Level of Cover All seats within the ground shall be covered. Minimum level of capacity is 6,000 covered seats.</p> <p>Documented Capacity The ground will have a capacity calculated by a competent person in accordance with the Green Guide.</p> <p>Available Areas 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>Seats or Standing Places There may be seats and standing. There shall be provision for wheelchairs.</p> <p>Level of Cover There shall be an adequate level of cover available for both home and away spectators. Minimum level of capacity is 1,000 covered seats, 500 in one area.</p> <p>Documented Capacity The ground will have a capacity calculated by a competent person in accordance with the Green Guide.</p> <p>Available Areas 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. 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>Seats or Standing Places There may be seats and standing. There shall be provision for wheelchairs.</p> <p>Level of Cover There shall be an adequate level of cover available for both home and away spectators. The minimum level of capacity is 500 covered places, at least 100 of these must be seated</p> <p>Documented Capacity The club will have a capacity calculated by a competent person* in accordance with Section 2 of the Green Guide. This may include a normal operational capacity and a maximum capacity. Calculations on how this figure was arrived at should be provided. This figure should be updated in the event of any substantive changes to the ground</p> <p>Available Areas 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. 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>Seats or Standing Places There may be seats and standing places available.</p> <p>Level of Cover Minimum level of capacity is 100 covered places.</p> <p>Documented Capacity The club will have a capacity calculated by a competent person* in accordance with Section 2 of the Green Guide. This may include a normal operational capacity and a maximum capacity. Calculations on how this figure was arrived at should be provided. This figure should be updated in the event of any substantive changes to the ground 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</p> <p>The accessible WC shall be in addition to the requirements listed above.</p> <p>Available Areas Spectators will be accommodated in areas which are fit for purpose</p>
				<p>*A competent person may be a Chartered Surveyor, Civil Engineer, Level 4 qualified Safety Officer, or other such person as defined by the Licensing Committee. In any case, the person issuing the figure must be independent from the club.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>5.14 Spectator First Aid Facilities</p> <p>Refers to appropriate medical, nursing, paramedic and first aid provision for spectators within club grounds.</p> <p>See section 18 of the GreenGuide.</p>	<p>Medical and First Aid Risk Assessment Clubs shall commission a medical risk assessment from a competent person or organisation.</p> <p>Medical Plan 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> <p>Medical Facilities 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, a nearby toilet facility, a couch with adequate space, a storage facility and a means of communication.</p> <p>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.</p> <p>Medical Expertise Provision It is the responsibility of clubs to ensure that an appropriate level of medical expertise is available for its matches.</p> <p>Medical and First Aid Equipment It is the responsibility of each club to ensure that appropriate medical equipment is provided.</p> <p>Both the Medical Risk Assessment and the Medical Plan documents should be reviewed annually and marked as such.</p>			
<p>5.15 Accessibility</p> <p>Refers to the provision of accessible services for spectators with accessible needs.</p>	<p>Appoint a Accessibility Officer 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>Appoint a Nominated Individual For implementing club policy and the actioning of identified reasonable adjustments.</p>	
	<p>Create the Club Accessibility Policy 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>Carry out an Access Appraisal Engaging an appropriate accessibility 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>Demonstrate Activities in relation to the Access Appraisal 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>5.15 Accessibility (contd.)</p> <p>Refers to the provision of accessible services for spectators with accessible needs.</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 & Matchday Experience.</i></p>	<p>Facilities Designated accessible WCs. The accessible WC must have grab rails and an emergency alarm as a minimum.</p> <p>Accessible parking - available for Home and Away fans with a booking system in place.</p> <p>Access to catering with an ordering service in place as a contingency.</p> <p>A covered area for both home and away supporters.</p> <p>A covered area will be available for wheelchair users which allows a wheelchair user to be accommodated with away supporters at all games.</p> <p>Permanent Personal Assistant seating adjacent to wheelchair spaces. It is best practice that this seating it beside the wheelchair user.</p> <p>Accessible hospitality facilities must be available for use by Home and Away fans at all matches.</p> <p>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.</p> <p>Audio commentary in place for home partially sighted/blind fans as a minimum. As a minimum this system shall be promoted on the club website.</p> <p>At Platinum level all levels of hospitality packages available will be accessible to wheelchair users</p>	<p>Facilities Designated accessible WCs. The accessible WC must have grab rails and an emergency alarm as a minimum.</p> <p>Accessible parking - available for Home and Away fans with a booking system in place.</p> <p>Access to catering or an ordering service in place.</p> <p>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.</p> <p>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.</p> <p>Permanent Personal Assistant seating adjacent to wheelchair spaces. It is best practice that this seating it beside the wheelchair user</p> <p>Accessible hospitality facilities must be available for use by Home and Away fans at all matches.</p> <p>Audio commentary in place for home partially sighted/blind fans as a minimum.</p>	<p>Facilities A designated accessible WC. The accessible WC must have grab rails and an emergency alarm as a minimum.</p> <p>Accessible parking. Access to catering or an ordering service in place</p> <p>Area available for wheelchair users under cover and with no obstructions to sightlines.</p> <p>Personal Assistant seating adjacent to wheelchair user spaces. It is best practice that this seating it beside the wheelchair user.</p> <p>A covered area with space for at least 4 wheelchairs and Personal Assistants will be required.</p>	<p>Facilities A designated accessible WC.</p> <p>Accessible parking.</p> <p>Access to catering or an ordering service in place.</p> <p>A covered area with space for at least 2 wheelchairs and Personal Assistants.</p> <p>The accessible WC must have grab rails and an emergency alarm as a minimum.</p>
	<p>Clubs must have priority easily accessible seating for ambulant spectators.</p> <p>The club must be able to illustrate that they have an appropriate number of seats for which spectators with ambulatory issues have priority</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>5.16 Photographer Facilities</p> <p>Refers to the facilities available within the ground to assist media photographers.</p>	<p>Pitch Side Access Clubs shall have pitch side access for at least 20 photographers.</p> <p>Room 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>Room 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>5.17 Media Facilities</p> <p>Refers to the facilities available within the ground to assist the media representatives.</p>	<p>Media Room 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>Press Box/Seats 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>Press Conference Room The media room may be used for this purpose.</p>	<p>Media Room 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>Press Box/Seats 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
<p>5.18 Broadcast Facilities</p> <p>Refers to the facilities available within the ground to assist the television and radio media representatives.</p>	<p>Commentary Positions Clubs shall have a minimum of 15 seats for television, radio and internet commentary each comprising a desk and separated from adjoining press areas.</p>	<p>Commentary Positions Clubs shall have a minimum of 8 seats for television, radio and internet commentary each comprising a desk and separated from adjoining press areas.</p>	<p>Best practice only.</p>	
	<p>Camera Positions 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.</p> <p>TV Studio Clubs shall be equipped with a TV studio or have an area that may be used for this purpose.</p>			
	<p>OB Van Area Clubs shall have adequate provision to allow for OB van parking.</p>			

SECTION 6

FIRST TEAM FOOTBALL CRITERIA

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
6.1 Training and Coaching Facilities for Senior Players	Clubs shall own suitable 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 training facilities.
	<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>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.</p> <p>Suitable facilities at this level shall minimally include access to the following:</p> <ul style="list-style-type: none"> • an outdoor grass facility. • an outdoor 3G standard synthetic facility <p>and/or</p> <ul style="list-style-type: none"> • an indoor 3G facility. • the provision of dressing rooms on-site to accommodate this infrastructure. 	<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"> • an outdoor grass or 3G standard synthetic facility. <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"> • an outdoor grass or synthetic facility. <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>6.2 Medical and First Aid Provision at Training Venues (Senior Players)</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>At <i>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>Please note intubation equipment is NOT mandatory equipment.</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>6.3 Medical and First Aid Facilities for Senior Players' Rehabilitation</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>Platinum Level – The facility will be at the team training facility.</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>6.4 Medical and First Aid Provision for Senior Players at Matches</p> <p>Refers to the personnel in attendance within the club ground at matches for treating senior players.</p>	<p>Personnel</p> <p>Clubs shall ensure that the following are in attendance at each first team match for each Club participating in such match:</p> <ul style="list-style-type: none"> • Club Doctor (as defined at 6.8). • Club Physiotherapist (as defined at 6.9). <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>Equipment</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 matches.</p> <p>Please note intubation equipment is NOT mandatory equipment.</p>	<p>Personnel</p> <p>Clubs shall ensure that the following are in attendance at each first team match for each Club participating in such match:</p> <ul style="list-style-type: none"> • Club Doctor (as defined at 6.8)* • Club Physiotherapist (as defined at 6.9). <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, in exceptional circumstances when the Club Doctor is unavailable and the Club are unable to source a replacement Doctor, for a qualified paramedic to 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>Equipment</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 matches</p> <p>Please note intubation equipment is NOT mandatory equipment</p>	<p>Personnel</p> <p>Clubs shall ensure that the following are in attendance at each home first team match:</p> <ul style="list-style-type: none"> • Club Doctor (as defined at 6.8) • Club Physiotherapist or Therapist (as defined at 6.9). <p>It is acceptable, in exceptional circumstances when the Club Doctor is unavailable and the Club are unable to source a replacement Doctor, for a qualified paramedic to 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>Equipment</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 matches.</p> <p>Please note intubation equipment is NOT mandatory equipment</p>	<p>Personnel</p> <p>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>Equipment</p> <p>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
<p>6.5 Medical Examination and Records</p>	<p>Scope 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 2025/26 season up to 28 February 2026.</p> <p>Medical Records 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>Medical Examinations 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>6.6 Team Manager/ Head Coach</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 UEFA 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 have commenced the Level 4 (Adult) Course. or b) have a UEFA 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 UEFA 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 UEFA Recognition of Competence Award.</p>
	<p>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.</p>			

NB - Level 5 = UEFA Pro License; Level 4 = A License; Level 3 = B License; Level 2 = C License; 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-License (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>6.7 First Team Coaches</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 or b) have a UEFA 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 or b) have a UEFA 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 or b) have a UEFA 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 or b) have a UEFA Recognition of Competence Award.</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>				

NB - Level 5 = UEFA Pro License; Level 4 = A License; Level 3 = B License; Level 2 = C License; 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-License (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>6.8 Club Doctor</p> <p>Refers to the qualified Club Doctor 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 must 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><i>Platinum</i> At least one of the named doctors should in addition satisfy one of the following:</p> <ul style="list-style-type: none"> • Be on the Specialist Medical Register for Sport & Exercise Medicine (SEM). • Hold a Master's degree in SEM from a UK university. • Hold the Diploma in SEM from the Faculty of Sport & Exercise Medicine (FSEM) (UK). • Be a Member or Fellow of the Faculty of Sport & Exercise Medicine (UK). 	<p>Doctors must hold an up to date Sports First Aid Course certificate from a Scottish FA approved provider.</p>	<p>Doctors must hold an up to date Sports First Aid Course certificate from a Scottish FA approved provider.</p>	
	<p>All doctors shall be currently practicing, licensed and fully registered with the GMC (General Medical Council) of the UK. They must 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>6.9 Club Therapist</p> <p>Refers to the qualified Physiotherapist or Sports Therapist (University graduate level) 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 & Care Professions Council (HCPC).</p> <p>Physiotherapists from outwith the UK are required to have their qualifications endorsed by the Health & 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>At Platinum level at least one of the club physiotherapists shall hold a Master’s degree in SEM or equivalent specialist area, from a UK university.</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 & Care Professions Council (HCPC).</p> <p>Physiotherapists from outwith the UK are required to have their qualifications endorsed by the Health & Care Professions Council (HCPC).</p> <p><i>Therapists must 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 University Graduate Sports Therapist (this does not include HND Level).</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 must 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>6.10 Goalkeeping Coach</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>	Best practice.
	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <ul style="list-style-type: none"> • have attained the UEFA Goalkeeping A Licence (Level 4). 	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <ul style="list-style-type: none"> • have attained the UEFA B Goalkeeping Licence (Level 2 on the new Goalkeeping Pathway). 	<p>The job holder shall be qualified for the role. The minimum mandatory requirement is as follows:</p> <ul style="list-style-type: none"> • have attained the 1.3 Goalkeeping Award. <p>FROM 2027 – The Goalkeeping Coach must hold or be participating on the UEFA Goalkeeping B Licence course.</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>			

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 criteria. Copies of these documents are available on the club extranet.

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>7.1 Academy and Player Development Plans / Academy Planning</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 by the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the Licensing Committee.	<p>Clubs shall have been awarded Performance level by 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>7.2 Coaching Staff and Qualifications</p>	Clubs shall have been awarded Elite Level by the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) by the Licensing Committee.	Clubs shall have been awarded Performance level by 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.	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
7.3 Facilities (Match day)	Clubs shall have been awarded Elite Level by the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the Licensing Committee.	Clubs shall have been awarded Performance level by 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
7.4 Facilities (Training)	Clubs shall have been awarded Elite – Level by the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the Licensing Committee.	Clubs shall have been awarded Performance level by 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
7.5 Talent ID and player recruitment. Refers to the player recruitment plans and scouting protocols in place at the club / Academy.	Clubs shall have been awarded Elite Level by the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the Licensing Committee.	Clubs shall have been awarded Performance level by 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
7.6 Support Staff and Services Refers to the various policies, procedures and personnel required to ensure the protection and wellbeing of U18s	<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"> • The Child Wellbeing and Protection Officer's contact details must be published on the club's website. • 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. 			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
7.7 Football Science & Medicine	Clubs shall have been awarded Elite Level by the Licensing Committee.	Clubs shall have been awarded Performance (Progressive) level by the Licensing Committee.	Clubs shall have been awarded Performance level by 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

Medical and First Aid Provision at Training Venues and Matches (Youth Players)	<p>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.</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 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.</p>			
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Medical Examinations, Records and Procedures for Youth Players	<p>Each club shall ensure that the following is in place relating to the club's youth team players:</p> <ul style="list-style-type: none"> • Contact details are held by the club for the responsible medical representative in place for each match and training event. • That the location of the first aid kit is documented and communicated to relevant personnel. • Details of the local hospital are communicated to relevant personnel. • That the responsibility to ensure that medical care is provided at away matches is assigned to a club representative. • That the responsibilities for each youth coach are identified and communicated in the event of a player accident or injury. • That youth players are tutored in first aid procedures in the event of accident or injury. • That the club has considered its position with regard to the medical examinations and records for youth players. 			
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SECTION 8

LEGAL, ADMIN, FINANCE AND CODES OF PRACTICE CRITERIA

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.1 Club Statutes</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>8.2 Security of Ground Tenure</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>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.</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>8.3 Club Administration</p> <p>Refers to the infrastructure to run the club's operations.</p>	<p>Club shall have a contactable named operator who is available via phone and email.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.4 Finance Manager</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.</p> <p>Alternatively the club may use the services of a Director / Board Member/ Committee Member of club.</p> <p>The job holder shall be in possession of a signed job description or contract outlining their duties at the 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>8.5 Safety Officer</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 and deputy who have successfully completed the level 4 course (or such other qualification as the Scottish FA deems appropriate from time to time) through a recognised body.</p>	<p>Club shall have at each match, a nominated Safety Officer who has successfully completed the level 4 course (or such other qualification as the Scottish FA deems appropriate from time to time) through a recognised body.</p> <p>There will additionally be an appointed deputy in place who has started the level 4 course (or other such qualification as the Scottish FA deems appropriate from time to time) through a recognised body.</p>	<p>Club shall have at each match, a nominated Safety Officer who has started the level 4 course (or such other qualification as the Scottish FA deems appropriate from time to time) through a recognised body.</p>	<p>Individual appointed and in the role.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.6 Media Officer</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>8.7 Employers Liability Insurance</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>8.8 Public Liability Insurance</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>8.9 Products Liability Insurance</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>	<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.</p>		<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 £5m on any one occurrence and in the aggregate on any one year.</p>	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.10 Personal Accident Insurance</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>This part of the criteria will no longer be formally assessed. Clubs should ensure that their players are made aware of the level of Personal Accident Insurance cover provided by the club (if any).</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
8.11 Annual Financial Statements	<p>Each club shall be required to provide a copy of audited annual financial statements for the club prepared according to the Companies Act 2006 and relevant accounting standards either UK adopted 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 2025.</p> <p>Clubs will provide this information as follows - <i>SPFL clubs and clubs seeking entry to the SPFL</i> – by 28 February 2026. <i>All other clubs</i> – by 30 April 2026. 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 audited annual financial statements for the club prepared according to the Companies Act 2006 and relevant accounting standards either UK adopted 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 2025.</p> <p>Clubs will provide this information as follows - <i>SPFL clubs and clubs seeking entry to the SPFL</i> – by 28 February 2026. <i>All other clubs</i> – by 30 April 2026. The auditor's report in respect of the annual financial statements shall not include an adverse or disclaimer of opinion</p>	<p>Each club shall be required to provide a copy of audited annual financial statements for the club prepared according to the Companies Act 2006 and relevant accounting standards either UK adopted 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 2025.</p> <p>Clubs will provide this information as follows - <i>SPFL clubs and clubs seeking entry to the SPFL</i> – by 28 February 2026.</p> <p><i>All other clubs</i> – by 30 April 2026.</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 2025.</p> <p>Clubs will provide this information as follows - <i>SPFL clubs and clubs seeking entry to the SPFL</i> – by 28 February 2026. <i>All other clubs</i> – by 30 April 2026.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
8.11 Annual Financial Statements (contd.)	<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, and approved by the Scottish FA Board from time to time</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.12 Financial Information</p> <p>Clubs are required to provide a summary of financial information drawn from the Audited Accounts submitted at 8.11. 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 2025 and the previous two years i.e. 2024 and 2023 as detailed below.</p> <p>Clubs will provide this information as follows -</p> <ul style="list-style-type: none"> • SPFL clubs and clubs seeking entry to the SPFL – by 28 February 2026 • All other clubs – by 30 April 2026 <p>Unless the 2023 & 2024 figures have not previously been provided the club only requires to provide the 2025 figures.</p>			
		Year ended 2023	Year ended 2024	Year ended 2025
	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 Scottish FA Board on the recommendation of 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, however, be considered a valid application for an exceptional request.</p>			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.13 Insolvency Events</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 must not have been subject to an Insolvency Event within the period between 1 June 2025 and the licensing decision in the calendar year 2026.</p> <p>Without prejudice to the foregoing, a club or any parent company of the club included in its reporting perimeter which becomes subject to an Insolvency Event shall be deemed to be unable to comply with the Gold, Silver and Bronze criterion with immediate effect from the date it became subject to such Insolvency Event. Where any such club holds a Gold, Silver or Bronze award in respect of this criterion at such date, the Licensing Committee shall reassess such award decision and determine whether such award shall be withdrawn or amended to Entry level.</p> <p>For the avoidance of doubt, the foregoing provisions will apply if the concerned entity is no longer undergoing an Insolvency Event at the moment the licensing decision is taken (or an existing award is reassessed, as the case may be) or has transferred its membership to a new company as a result of insolvency proceedings within the period referred to in the first paragraph of this criterion.</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 2026 this covers the period from 1 June 2023.</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 2025 and the licensing decision in the calendar year 2026, provided that the club meets certain conditions as set out by the Licensing Committee, at its discretion, and approved by the Scottish FA Board from time to time.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.14 Club Policy or Policies on Unacceptable Conduct</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>NB Unacceptable conduct shall mean conduct and/or disorderly conduct as the context requires.</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>8.15 Taking action to prevent and address instances of unacceptable conduct</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>NB Unacceptable conduct shall mean conduct and/or disorderly conduct as the context requires.</p>	<p>As a minimum the club shall:</p> <ul style="list-style-type: none"> • 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. • Display copies of its written statement permanently and prominently throughout and at entrances to its Home Ground. • 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. 			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.16 Customer Charter</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>8.17 Attendance at a Scottish FA Organised Event on Refereeing Matters</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
8.18 Supporter Liaison Officer Refers to the person appointed by the club's executive body to meet and engage with the relevant club personnel on all related matters.	Individual in the role with signed Job Description, contract or SLA. The SLO contact details must be published on the club website. The club must be able to provide evidence of activities carried out by the SLO on a regular basis.		An individual appointed to the role.	Best Practice
	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			

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
8.19 Diversity and Inclusion Refers to the club embedding equality in its policy and procedures.	The club shall establish and implement a policy for equality, which shall include provisions dealing with harassment and unfair treatment. This policy shall be communicated throughout the organisation. The club shall nominate a Board / Committee member who has lead responsibility for equality in the club. The club shall publish, as a minimum, on the club website a commitment to addressing inequalities and preventing discrimination.			
	The club shall carry out an equality screening of relevant policies and practices utilising equality impact assessments.		Best practice.	

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.19 Diversity and Inclusion</p> <p>Refers to the club conducting Equality Monitoring Audits.</p>	<p>Every two years the club shall conduct an equality monitoring audit of staff (paid and unpaid), the club Board / Committee, coaches, officials and members / participants. To be conducted in accordance with all applicable legislation, including in respect of data protection.</p>		<p>Every two years the club shall conduct an equality monitoring audit of staff (paid and unpaid) and the club Board / Committee. To be conducted in accordance with all applicable legislation, including in respect of data protection.</p>	<p>Best Practice.</p>

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.19 Diversity and Inclusion</p> <p>Refers to the club's actions on the topics of Equality, Diversity & Inclusion.</p>	<p>Taking into account the club's equality monitoring audit (above) and any other data or information which is relevant to the club, the club shall demonstrate its commitment to diversity and inclusion within the context and circumstances in which the club operates.</p> <p>In order to demonstrate such commitment, the club shall produce an Equality Action Plan, which shall contain a minimum of six positive actions being taken (or to be taken) by the club to demonstrate its commitment to diversity and inclusion within the context and circumstances in which the club operates.</p> <p>A Club may use the Scottish FA template Equality Action Plan for this purpose, or such other format as is acceptable to the Scottish FA (acting reasonably).</p> <p>A club may resubmit some or all of its Equality Action Plan from the previous year, provided that it can demonstrate, as a minimum, that it is continuing to implement the action(s) set out in such Equality Action Plan.</p>	<p>Taking into account the club's equality monitoring audit (above) and any other data or information which is relevant to the club, the club shall demonstrate its commitment to diversity and inclusion within the context and circumstances in which the club operates.</p> <p>In order to demonstrate such commitment, the club shall produce an Equality Action Plan, which shall contain a minimum of four positive actions being taken (or to be taken) by the club to demonstrate its commitment to diversity and inclusion within the context and circumstances in which the club operates.</p> <p>A Club may use the Scottish FA template Equality Action Plan for this purpose, or such other format as is acceptable to the Scottish FA (acting reasonably).</p> <p>A club may resubmit some or all of its Equality Action Plan from the previous year, provided that it can demonstrate, as a minimum, that it is continuing to implement the action(s) set out in such Equality Action Plan.</p>	<p>Taking into account the club's equality monitoring audit (above) and any other data or information which is relevant to the club, the club shall demonstrate its commitment to diversity and inclusion within the context and circumstances in which the club operates.</p> <p>In order to demonstrate such commitment, the club shall produce an Equality Action Plan, which shall contain the positive action(s) being taken (or to be taken) by the club to demonstrate its commitment to diversity and inclusion within the context and circumstances in which the club operates.</p> <p>A Club may use the Scottish FA template Equality Action Plan for this purpose, or such other format as is acceptable to the Scottish FA (acting reasonably).</p> <p>A club may resubmit some or all of its Equality Action Plan from the previous year, provided that it can demonstrate, as a minimum, that it is continuing to implement the action(s) set out in such Equality Action Plan.</p>	<p>Best practice.</p>
<p>The club shall create a learning and development plan that identifies training requirements for staff and key volunteers that complements the club's commitment to diversity and inclusion within the context and circumstances in which the club operates.</p>				

CRITERIA	GOLD	SILVER	BRONZE	ENTRY
<p>8.20 Wellbeing & Protection</p> <p>Refers to the policies, procedures and personnel required to ensure the wellbeing and protection of children and young people and ‘protected’ adults within the club.</p>	<p>Child Wellbeing and Protection</p> <p>The club must demonstrate compliance with the latest Scottish FA Board Directive (Appendix 6 – see Part 5 General Appendix) in relation to child wellbeing and protection.</p> <p>To evidence compliance with sections 1, 2 and 3 of the Directive the club must provide a complete self-declaration form.</p> <p>To evidence compliance with Sections 4 and 5 of the Directive, the club must provide a Recruitment & Training Record (Appendix 8) listing all relevant staff.</p> <p>In addition, the Child Wellbeing and Protection Officer’s contact details must be published on the club’s website and the club’s Child Wellbeing and Protection Policy must be available on the club website. Furthermore, the policy must include an introduction from the CEO and/or Board.</p> <p>All clubs must nominate a Board / Committee member who has lead responsibility for wellbeing and protection on the Board/Committee. This is a separate role to the child wellbeing and protection officer.</p> <p>The Board/Committee member with lead responsibility on Child Wellbeing and Protection must be listed on the Recruitment and Training Record. This should evidence that this individual has completed Child Wellbeing in Scottish Football: Board or Committee Member E-Learning</p> <p>Clubs applying at silver and gold levels with U18 players must evidence progress towards embedding SportsScotland’s Standards for Child Wellbeing and Protection by undertaking a self-assessment and producing an action plan. The Wellbeing & Protection department will support clubs through this process.</p> <p>Adult Wellbeing and Protection</p> <p>Clubs must implement an appointment and selection procedure for everyone in an identified regulated role with “protected adults”.</p> <p>All clubs should note that, at a minimum, the following staff will require to be recruited in accordance with this appointment and selection procedure for protected adults –</p> <p>Club Chaplain (if applicable to the club) – ‘Protected Adults’</p> <p>Team Medical Staff – Doctor, Physiotherapist, Sports Therapist and Sports First Aiders – ‘Protected Adults’</p> <p>To evidence compliance with this appointment and selection procedure the relevant roles should be included in the Recruitment and Training record.</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**
- 6. UEFA CLUB LICENSING CRITERIA FOR THE
UEFA WOMEN'S CLUB COMPETITIONS**

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 Sustainability Regulations (Edition 2024), 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 the law of Scotland.

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 Sustainability 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 2026, will apply during domestic season 2025/26 and will apply for participation in UEFA Club Competitions from the 2026/27 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 the standard of all aspects of football in Europe and to give continued priority to the training and welfare of young players in every club;
- b) to promote participation in football and contribute to the development of women's football;
- c) to ensure that clubs have an adequate level of management and organisation;
- d) to adapt clubs' sporting infrastructure to provide players, spectators and media representatives with suitable, well-equipped and safe facilities;
- e) to protect the integrity and smooth running of the UEFA club competitions;
- f) to safeguard each club's identity, history and legacy;
- g) to encourage cooperation between licensors and clubs and enable the development of benchmarking for clubs in financial, sporting, legal, social and environmental sustainability, personnel, administrative and infrastructure-related criteria throughout Europe;
- h) to embrace social and environmental sustainability in football;
- i) to promote a healthy relationship between clubs and supporters and increase accessibility in football.

Furthermore, these regulations aim to promote more discipline and rationality in club football finances and in particular:

- a) to improve the economic and financial sustainability of the clubs, increasing their transparency and credibility;
- b) to place the necessary importance on the protection of creditors;
- c) to promote better cost control;
- d) to encourage clubs to operate on the basis of their own revenues;
- e) to encourage responsible spending for the long-term benefit of football;
- f) to protect the long-term viability and sustainability of European club 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; and
- 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's Board Protocol for the Licensing Committee. 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.
- The Committee shall have the power to grant or withdraw an UEFA Licence required by clubs to participate in UEFA club competitions and to grant or withdraw an UEFA Licence required by clubs to participate in UEFA Women's Club Competitions.
- 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

2026 (2026/27 season) – 100 % reduction on any Scottish Cup bonus payments for any member club.

Club Academy Scotland/Youth Development Awards and Performance Award scheme

2026 – 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 licensing, 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 for the Licensing Committee 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 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 Club Licensing Quality Manual.

- 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 person who is professionally qualified as a solicitor or a barrister.
- When considering Licence Awards for SPFL (Premierships) 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 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 Club Licensing Quality Standard (2025).
- 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, including a change of legal form, legal group structure (including a change of ownership) or identity.
- 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:
 - o Member;
 - o Shareholder;
 - o Sponsor;
 - o Consultant;
 - o Director;
 - o 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 Club Licensing 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 fulfilment 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 A2 (A.2.1.1) of the UEFA Club Licensing and Financial Sustainability 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 a general meeting of the Scottish FA held 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 Sustainability 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 D of the UEFA Club Licensing and Financial Sustainability Regulations.

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

17 of the UEFA Club Licensing and Financial Sustainability 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, as per the requirements in Articles 7.09c and 7.09d of the UEFA Regulations that the licensor's procedural rules must regulate, respectively, representation (including legal representation) and the right to be heard. Requests to attend must be made within the prescribed timescale given otherwise they will not be considered, in accordance with the requirement in Article 7.09f of the UEFA Regulations that the licensor's procedural rules must regulate time limits for requests. 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" (the "Hearing Guidelines") will apply. A copy of this document is available within the Appendix of this Manual. These Guidance Notes are based on the principle in Articles 7.09b and 12.01 of the UEFA Regulations that the licensor ensures and safeguards the equal treatment of all licence applicants during the core process.

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. These provisions reflect the requirement under Article 7.09a of the UEFA Regulations that the licensor's procedural rules must regulate deadlines (e.g. submission deadline).

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. These Sections deal with the grounds on which a licence applicant can make an appeal (as required by Article 7.09l of the UEFA Regulations).

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. The appeals provisions reflect the requirement under Articles 7.09g and 7.09h of the UEFA Regulations that the licensor's procedural rules must regulate, respectively, time limits for appeal and effects of appeal.

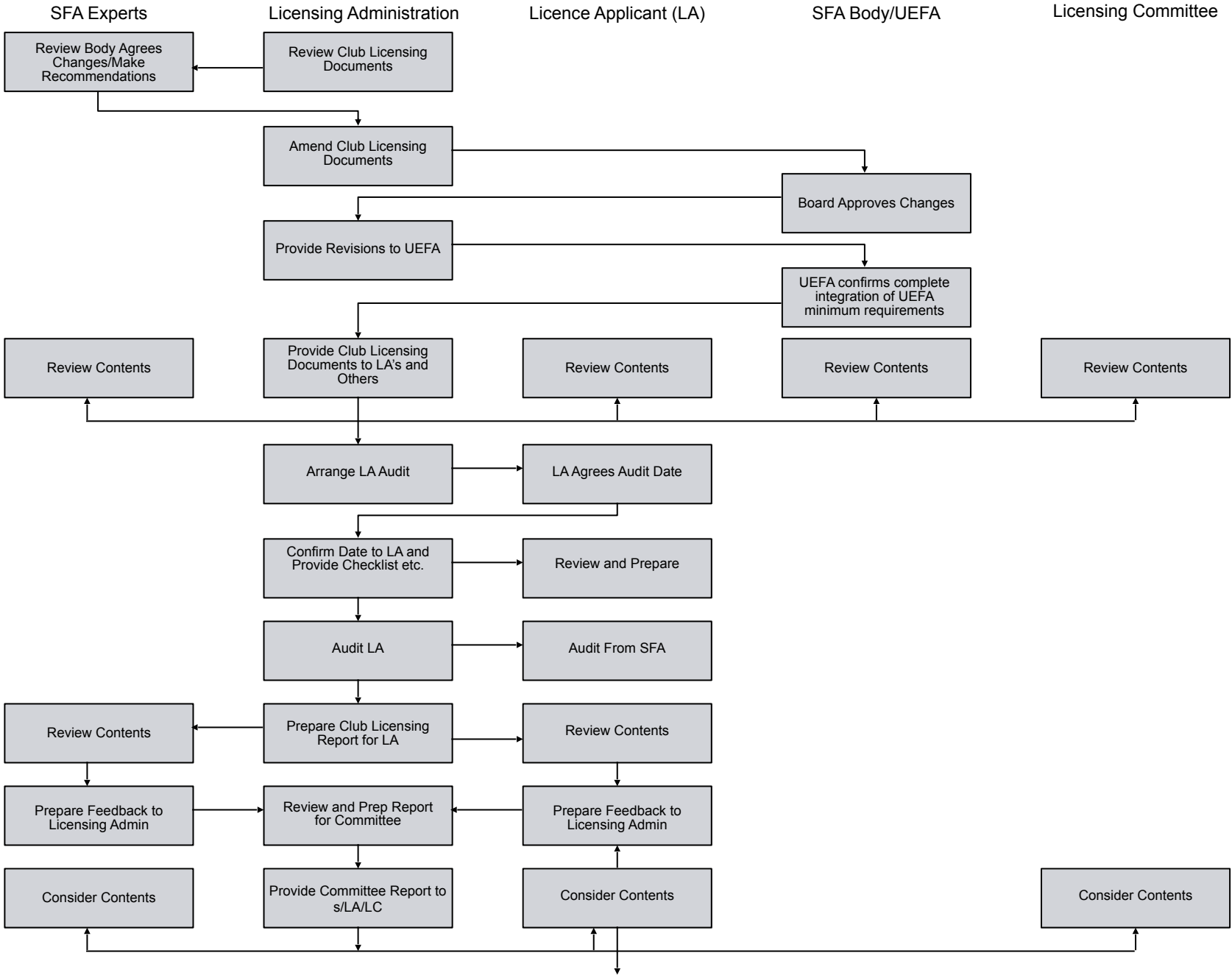
3.5.4 - Various matters

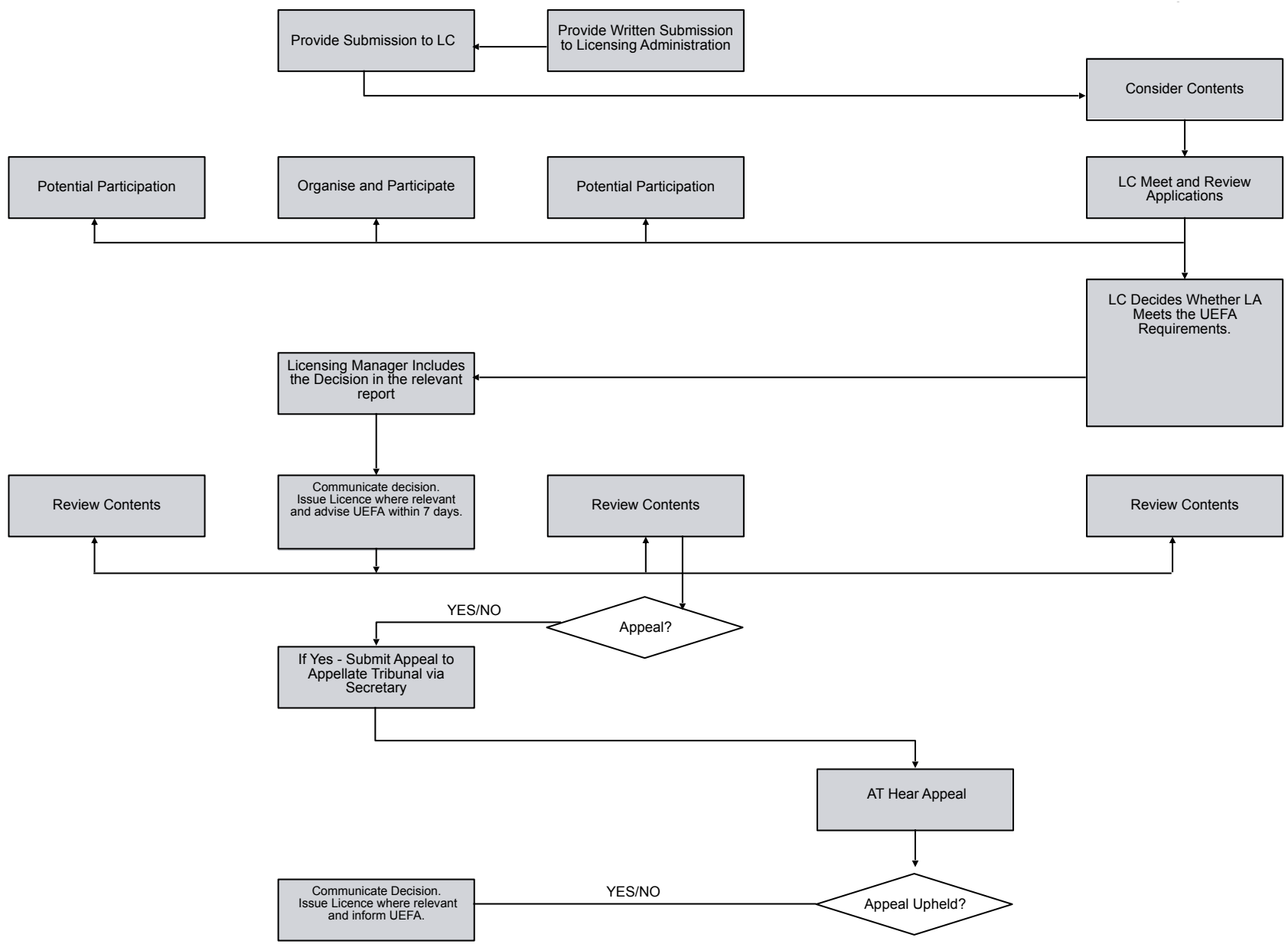
The decision making bodies operate according to procedural rules. These rules, including the Articles of Association, the Judicial Panel Protocol, the Appeals Procedures and the Hearing Guidelines, comply with the terms of UEFA Article 7. The Hearing Guidelines include provisions dealing with the type of evidence requested and admissible (as per UEFA Regulations, Article 7.09i), burden of proof (as per UEFA Regulations, Article 7.09j), decision-making and how that decision is administered (as per UEFA Regulations, Article 7.09k), content and form of pleadings (UEFA Regulations, Article 7.09m) and deliberation/hearings (UEFA Regulations, Article 7.09n).

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 FILE	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 Club Licensing 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.

1 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).

2 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”.

3 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.

4 RECORDING – LM records the visit by

- Completing each section of the “File”.

5 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 59 of the UEFA Club Licensing and Financial Sustainability 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 applicants 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 Club Licensing 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 Club Licensing 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.

August 2025	Meeting of Review Body
October/November 2025	Approval of the Board and documents dispatched to licence applicants
October 2025	Changes to Manual sent to UEFA
Dec 2025 – March 2026	Return of Licence applicant documents and assessment by the LM as well as the designated experts
31 March 2026	Return of all documentation from the licence applicant unless an earlier date is specified
8 April 2026	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 2026	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 2026	Licensing Committee meets to consider all licence applications. NB The written representation to the Scottish FA as detailed in the Financial Section at Article 65 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 2026	Appellate Tribunal meets to consider any licence applicant appeals
31 May 2026	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 17 and Annex A of the UEFA Club Licensing and Financial Sustainability Regulations.

SECTION 5

THE UEFA CLUB LICENSING CRITERIA

5.1 Reference to the UEFA Club Licensing and Financial Sustainability Regulations (2025)

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

With the exception of the criteria as defined in Articles 21, 22.02, 24.02, 25 to 32, 35, 42 to 46, 52 and 54 to 58, a licence applicant must meet the terms of the following criteria to be awarded a licence to enter the UEFA Champions League, the UEFA Europa League or the UEFA Europa Conference League.

The non-fulfilment of criteria as defined in Articles 21, 22.02, 24.02, 25, 26, 28 to 32, 35, 42 to 46, 52 and 54 to 58 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). These criteria are known as 'B' Criteria.

5.2 Minimum UEFA requirements

Sporting Criteria

Article 19

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
19.01	Youth Development Programme	The licence applicant must have a written youth development programme approved by the Scottish FA.
19.02	Youth Development Programme	The Scottish FA must regularly verify the implementation of the approved youth development programme and evaluate its quality.
19.03	Youth Development Programme	<p>The programme must cover at least the following areas:</p> <ul style="list-style-type: none"> a) Objectives and youth development philosophy; b) Organisation of youth sector (organisational chart, bodies involved, relation to licence applicant, youth teams etc.); c) Personnel (technical, medical, administrative etc..) and minimum qualifications required; d) Infrastructure available for youth sector (training and match facilities, other); e) Financial resources (available budget, contribution by the licence applicant, players or local community etc..); f) Football education programme for the different age groups (playing skills, technical, tactical and physical); g) Education programmes (Laws of the Game; anti-doping; integrity; anti-racism); h) Medical support for youth players (including maintaining medical records); i) Review and feedback process to evaluate the results and achievements of the set of objectives; j) Validity of the programme (at least three years but maximum seven).
19.04	Youth Development Programme	<p>The licence applicant must further ensure that:</p> <ul style="list-style-type: none"> a) every youth player in its youth development programme has the possibility to follow mandatory school education in accordance with national law; and b) no youth player involved in its youth development programme is prevented from continuing their non-football education.

Article 20

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
20.01	Youth Teams	The licence applicant must have the following youth teams within its legal entity, another legal entity included in the reporting perimeter or a club affiliated to its legal entity: a. At least four youth teams within the age range of 10 to 21; b. At least one under-10 team or organised football activities for under-10s
20.02	Youth Teams	Each youth team, except the one(s) under b) above, must take part in official competitions or programmes played at national, regional or local level and recognised by the Scottish FA.

Article 21 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
21.01	Women's Football Activities	The licence applicant must support women's football by implementing measures and activities aimed to further develop, professionalise and popularise women's football such as: a. entering a first and/or youth team in official competitions; b. providing support to an affiliated women's football club; or c. organising other women's football initiatives as defined by the licensor.

Article 22.01

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
22.01	Medical Care of Players	The licence applicant must establish and apply a policy to ensure that all players eligible to play for its first squad undergo a yearly medical examination in accordance with the relevant provisions of the UEFA Medical Regulations. These are detailed in the Annex 04 of Part 4. <u>Scope</u> 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 2025/26 season up to 28 February 2026.

Article 22.02 B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
22.02	Medical Care of Players	The licence applicant must establish and apply a policy to ensure that all youth players above the age of 12 undergo a yearly medical examination in accordance with the relevant provisions defined by its licensor in line with its domestic legislation.

Article 23

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
23.01	Registration of players	All the licence applicant's players above the age of 10 must be registered with the UEFA member association or its affiliated league in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

Article 24.01

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
24.01	Written contracts with professional players	Each of the licence applicant's 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.

Article 24.02 B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
24.02	Provisions of professional player contracts	The licence applicant must ensure that its professional players' contracts are in line with the relevant provisions of the Agreement regarding the <i>minimum requirements for standard players contracts in the professional football sector in the European Union and the rest of the UEFA territory.</i>

Article 25 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
25.01	Loan of professional players	The licence applicant must respect the provisions of the <i>FIFA Regulations on the Status and Transfer of Players</i> with regard to loans of professional players.

Article 26 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
26.01	Refereeing matters and Laws of the Game Physiotherapist.	The licence applicant must ensure that all members of its first squad (players, coaches and other technical staff) attend a session or an event on refereeing organised by or in collaboration with the UEFA member association during the 12 months prior to the licence season.

Football Social Responsibility Criteria**Article 27**

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

Article 28 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
28.01	Equality and inclusion	The licence applicant must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the licence applicant.

Article 29 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
29.01	Anti-racism	The licence applicant must establish and implement a policy to tackle racism and to guarantee that all the licence applicant's policies, programmes and practices are exercised without discrimination of any kind.

Article 30 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
30.01	Child and youth protection and welfare	The licence applicant must establish and implement a policy to protect, safeguard and ensure the welfare of youth players and ensure they are in a safe environment when participating in activities organised by the licence applicant.

Article 31 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
31.01	Football for all abilities	The licence applicant must establish and implement a policy to make following and contributing to football activities organised by the licence applicant accessible and enjoyable for everyone, irrespective of disability or disabling factors.

Article 32 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
32.01	Environmental protection	The licence applicant must establish and implement a policy to improve its environmental footprint and sustainability in relation to the organisation of events, infrastructure construction and management.

Infrastructure Criteria

Article 33

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
33.01	Stadium for UEFA club competitions	The licence applicant must have a stadium available for UEFA club competitions which must be within the territory of the UEFA member association and approved by the UEFA member association in accordance with the UEFA Stadium Infrastructure Regulations.
33.02	Stadium for UEFA club competitions	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.
33.03	Stadium for UEFA club competitions	It must be guaranteed that the stadium(s) can be used for the licence applicant's UEFA home matches during the licence season.
33.04	Stadium for UEFA club competitions	The stadium(s) must fulfil the minimum requirements defined in the UEFA Stadium Infrastructure Regulations and be classified at least as a UEFA category 2 stadium.

Article 34

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
34.01	Training Facilities — Availability	The licence applicant must have training facilities available throughout the year.
34.02	Training Facilities — Availability	If the licence applicant is not the owner of the training facilities, it must provide a written contract with the owner(s) of the training facilities.
34.03	Training Facilities — Availability	It must be guaranteed that the training facilities can be used by all the licence applicant's teams during the licence season, taking into account its youth development programme.

Article 35 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
35.01	Training Facilities — Minimum Infrastructure	As a minimum, the infrastructure of training facilities must fulfil the requirements defined by the licensor, for example: a. relevant indoor/outdoor facilities; b. the specificities of those facilities (i.e. number and size of football pitches); c. dressing room specificities; d. the medical room and its minimum equipment (i.e. defibrillator and first aid kit); e. floodlighting; f. any other relevant requirements identified by the licensor.

Personnel and Administrative Criteria

Article 36

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
36.01	CEO/General Manager/Club Secretary	Licence applicant must have appointed an individual who is responsible for running its operations.

Article 37

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
37.01	Finance Manager	The licence applicant must have appointed a qualified finance officer who is responsible for its financial matters. 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.
37.02	Finance Manager	In either case the Finance Manager / provider of financial services must be a member of a professional CCAB/CIMA/CGMA body or overseas equivalent.

Article 38

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
38.01	Media Officer	<p>The licence applicant must have appointed a qualified media officer who is responsible for media matters.</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"> a) have a diploma in journalism; b) have successfully concluded a media officer education course recognised by the Scottish FA or by a national recognised organisation, or; c) recognition of competence issued by the Scottish FA, based on practical experience of at least three years in such matters
38.02	Media Officer	<p>The Media Officer must as a minimum comply with one of the following -</p> <ul style="list-style-type: none"> a) have a diploma in journalism; b) have successfully concluded a media officer education course recognised by the Scottish FA or by a national recognised organisation, or; c) recognition of competence issued by the Scottish FA, based on practical experience of at least three years in such matters

Article 39

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
39.01	Doctor	The 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. They must ensure medical support during matches and be present or define and implement appropriate emergency procedures at training.
39.02	Doctor	The doctor must be recognised by the General Medical Council (GMC). Doctors from outwith the UK may be considered if they hold an equivalent qualification.
39.03	Doctor	The doctor must be registered with the Scottish FA by means of the annual Medical Return document.

Article 40

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
40.01	Physiotherapist	The licence applicant must have in place at least one physiotherapist who is responsible for the physiotherapy care for players during training and matches.
40.02	Physiotherapist	The physiotherapist must be recognised and certified by the Health and Care Professionals Council (HCPC). Physiotherapists from outwith the UK may be considered if they hold an equivalent qualification.
40.03	Physiotherapist	The physiotherapist must be registered with the Scottish FA by means of the annual Medical Return document.

Article 41

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
41.01	Youth teams medic	The licence applicant must have in place at least one doctor or physiotherapist responsible for the medical care of the youth teams. The postholder must be recognised and certified by either the General Medical Council (GMC) or the Health and Care Professionals Council (HCPC) (which ever is relevant) and be duly registered with the Scottish FA through the Club Academy Scotland Information Sheet. Doctors or Physiotherapists from outwith the UK may be considered if they hold an equivalent qualification.

Article 42 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
42.01	Match Organisation Officer	The licence applicant must have appointed a match organisation officer who is responsible for the overall organisation of the first squad home matches.

Article 43

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
43.01	Safety and Security Officer	Licence applicant must have appointed a qualified Safety and Security Officer with the following responsibilities a. Developing, implementing and reviewing safety and security policy and procedures, including risk management and planning; b. Being the main point of contact between the public authorities and the licence applicant on all safety and security matters; c. Managing match-related safety and security operations

Article 43 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
43.01		The safety and security officer must be qualified in accordance with the relevant national legal framework and should be trained and experienced in matters of crowd control and safety and security at football venues

Article 44

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
44.01	Social and environmental sustainability Officer	The licence applicant must have appointed a social and environmental sustainability officer who is responsible for the implementation of social and environmental sustainability policies and measures in accordance with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines

Article 45 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
45.01	Supporter Liaison Officer	Licence applicant must have in place a supporter liaison officer who acts as the key contact point for supporters.
45.02	Supporter Liaison Officer	Licence applicant must have in place a supporter liaison officer who acts as the key contact point for supporters. The supporter liaison officer will regularly meet and collaborate with the relevant club personnel on all related matters.

Article 46 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
46.01	Disability Access Officer	The Licence applicant must have in place a Disability Access Officer to support the provision of inclusive, accessible facilities and services.

46.02	Disability Access Officer	The disability access officer will regularly meet and collaborate with the relevant club personnel on all related matters.
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Article 47 & 53 (paragraphs 1 and 5)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
47.01	Team Manager/ Head Coach of first squad	The licence applicant must have appointed a qualified Team Manager / Head Coach who is duly registered with the Scottish FA and who is responsible for the following matters of the first squad: a. Players' selection; b. Tactics and training; c. Management of the players and technical staff in the dressing room and the technical area before, during and after matches; d. Duties regarding media matters (press conferences, interviews, etc..).
47.02	Team Manager/ Head Coach of first squad	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 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 2026. Simple registration for the required licence course is not sufficient to meet this criterion. 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.

Article 48 & 53 (paragraphs 1 and 5)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
48.01	Assistant Team Manager / Assistant Coach of first squad	The licence applicant must have appointed an assistant coach assisting the head coach in all football matters of the first squad.

Article 48 & 53 (paragraphs 1 and 5) (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
48.02	Assistant Team Manager / Assistant Coach of first 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> <p>a) hold a valid UEFA “A” licence or any valid non-UEFA coaching licence which is equivalent to this one and acknowledged by UEFA as such, or b) have started the UEFA “A” licence qualification by 7 April 2026. Simple registration for the required licence course is not sufficient to meet this criterion.</p> <p>The assistant must be duly registered with the Scottish FA .</p> <p>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.</p>

Article 49 & 53 (paragraphs 1 and 5)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
A 49	Goalkeeper Coach of the First Team Squad	The licence applicant must have appointed a qualified goalkeeper coach who assists the head coach in goalkeeping matters of the first squad.
49.02	Goalkeeper Coach of the First Team Squad	<p>The goalkeeper coach must:</p> <p>a) hold a valid UEFA “A” Goalkeeping licence or any valid non-UEFA coaching licence which is equivalent to this one and acknowledged by UEFA as such, or c) have started the UEFA “A” Goalkeeping licence qualification by 7 April 2026. Simple registration for the required licence course is not sufficient to meet this criterion.</p> <p>The assistant must be duly registered with the Scottish FA.</p> <p>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.</p>

Article 50 & 53 (paragraphs 1 and 5)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
50.01	Head of Youth Development	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.
50.02	Head of Youth Development	<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> <p>a) valid UEFA “Pro (Level 5 Adult)” or “A” Licence, or UEFA Elite Youth ‘A’ Licence; or</p> <p>b) Already have started the required education course by 7 April 2026 allowing them to achieve the required diploma as defined under a) above. Simple registration for the required diploma course is not sufficient to meet this criterion.</p> <p>The Head of Youth Development must be duly registered with the Scottish FA.</p> <p>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.</p>

Article 51 and 53 (paragraphs 1 and 5)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
51.01	Youth Coaches	Licence applicant must have in place for each mandatory youth team (see article 20) at least one qualified coach who is responsible for this youth team in all football matters.
51.02	Youth Coaches	<p>At least three youth team coaches must hold one of the following minimum coaching qualifications*:</p> <p>a) valid UEFA “Pro (Level 5 Adult)” or “A” Licence, or UEFA Elite Youth ‘A’ Licence; or</p> <p>b) Already have started the required education course by 7 April 2026 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.</p>
51.03	Youth Coaches	All other youth coaches must hold, as a minimum, the Level 1 coaching qualification and all youth coaches must be duly registered with the Scottish FA.

Article 52 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
52.01	Goalkeeper Coach of Youth Teams	The licence applicant must have appointed at least one qualified goalkeeper coach who assists the youth coaches in goalkeeping matters of the youth sector.
52.02	Goalkeeper Coach of Youth Teams	<p>The goalkeeper coach must:</p> <p>a) hold a valid UEFA “B” Goalkeeping licence or any valid non-UEFA coaching licence which is equivalent to this one and acknowledged by UEFA as such, or</p> <p>b) have started the UEFA “B” Goalkeeping licence qualification by 7 April 2026. Simple registration for the required licence course is not sufficient to meet this criterion.</p> <p>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.</p>

Article 54 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
54.01	Written Contracts	All administrative, technical, medical and security staff or service providers performing any of the functions referred to in Article 36 to Article 52 must have written contracts with the licence applicant (or another entity within the legal group structure of the licence applicant) in accordance with the national legal framework.
54.02	Written Contracts	The licence applicant must ensure that each coach’s contract is in line with the relevant provisions of the <i>FIFA Regulations on the Status and Transfer of Players</i> .

Article 55 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
55.01	Service Providers	If a given function is entrusted to a service provider in accordance with the national legal framework, the licence applicant must sign a written contract with the service provider. It must contain the following information as a minimum: a. Defined tasks and responsibilities; b. Information on the person(s) responsible for the function, including their relevant qualifications

Article 56 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
56.01	Occupation of Functions	The mandatory functions defined in Article 36 to Article 52 represent the minimum organisational structure required of the licence applicant.
56.02	Occupation of Functions	One person could occupy more than one function, provided the person has sufficient time, adequate competencies and the necessary qualifications for each function, and no conflict of interest.

Article 57 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
57.01	Organisational Structure	The licence applicant must provide the licensor with an organisational chart clearly identifying the relevant personnel and their hierarchical and functional responsibilities in its organisational structure.
57.02	Organisational Structure	As a minimum, the organisational chart should provide information on the key personnel defined in Article 36 to Article 46 and Article 50.

Article 58 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
58.01	Duty of Replacement During the Season	If a function defined in Article 36 to 52 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.
58.02	Duty of Replacement During the Season	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.
58.03	Duty of Replacement During the Season	The licensee must promptly notify the Scottish FA of any such replacement.

Legal Criteria

Article 59

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
59.01	Declaration in respect of participation in UEFA club competitions	<p>The licence applicant must submit a legally valid declaration confirming the following:</p> <ul style="list-style-type: none"> 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; b) it will play at national level in competitions recognised and endorsed by the Scottish FA. NB. This provision does not relate to friendly matches; c) it will play at international level in competitions recognised by UEFA or FIFA. NB. This provision does not relate to friendly matches; d) it will promptly inform the Scottish FA about any significant change, event or condition of major economic importance; e) it will abide by and observe the Scottish FA Club Licensing Manual; f) it will abide by and observe the UEFA Club Licensing and Financial Sustainability Regulations; g) its reporting perimeter is defined in accordance with Article 66; h) all revenues and costs related to each of the football activities listed in Paragraph 66.03 have been included in the reporting perimeter i) 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; j) all relevant information related to any change of its legal form, legal group structure (including ownership) or identity from the three seasons preceding the start of the licence season have been reported to the licensor and UEFA. k) all submitted documents are complete and correct l) 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; m) it acknowledges that UEFA reserves the right to execute compliance audits at national level in accordance with article 99 of the UEFA Club Licensing and Financial Sustainability Regulations.
59.02	Declaration in respect of participation in UEFA club competitions	<p>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 Scottish FA.</p>

Article 60

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
60.01	Minimum legal information	<p>The licence applicant must submit at least the following minimum legal information about the licence applicant and if different, the registered member:</p> <ul style="list-style-type: none">a. Complete legal name;b. Legal form;c. Copy of current, valid statutes (e.g. company act);d. Extract from a public register (e.g. trade register);e. List of authorised signatories;f. Type of signature required (e.g. individual, collective).
60.02	Minimum legal information	<p>The licence applicant must also provide the following contact information:</p> <ul style="list-style-type: none">a. Address of its official headquarters;b. Official contact details (such as phone/fax number and email addresses);c. Address of its official public website;d. Name and direct contact details of its main official contact person for club licensing matters

Article 61

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
61.01	Licence applicant's identity, history and legacy	All elements that constitute the visual identity of a football club in connection and combination with the official name and/or the name of the team in competitions, such as the official crest, logos, other trademarks and official club colours, must be owned by and be in the sole control of the licence applicant or the registered member (if different to the licence applicant) as defined in Paragraph 14.01.
61.02	Licence applicant's identity, history and legacy	The licence applicant's identity must be registered with the licensor together with its history and legacy, including its sporting achievements.

Article 62

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
62.01	Written Contract with a football company	If the licence applicant is a football company as defined in Paragraph 14.01(b), of the UEFA Club Licensing and Financial Sustainability Regulations it must provide a written contract of assignment with a registered member.
62.02	Written Contract with a football company	Any such contract must stipulate the following as a minimum – <ol style="list-style-type: none"> 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. b) The football company must not further assign its right to participate in a competition at national or international level. 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. 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 Article 14 of the UEFA Club Licensing and Financial Sustainability Regulations . 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. e) The Scottish FA reserves the right to approve the name under which the football company participates in the national competitions. 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.

Article 62 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
62.03	Written Contract with a football company	The contract of assignment and any amendment to it must be approved by the Scottish FA and the Scottish Professional Football League.

Article 63

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
63.01	Legal group structure	The licence applicant must provide the Scottish FA with a document that presents its legal group structure at the annual accounting reference date prior to the deadline for the submission of its licence application to the Scottish FA.
63.02	Legal group structure	This document must clearly identify and include information on: <ul style="list-style-type: none"> 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 party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights; e. any direct or indirect controlling entity of the licence applicant; f. any other football club, in respect of which any of the parties identified in a) to e), or any of their key management personnel, have any ownership interest or voting rights or membership or any other involvement or influence whatsoever in its management, administration or sporting performance; and g. the key management personnel of the licence applicant and, if different, the registered member.
63.03	Legal group structure	The reporting perimeter as defined in Article 66 must also be clearly identified in the document.

63.04	Legal group structure	The following information must be provided in relation to each of the parties included in the legal group structure: a. Name and, if applicable, legal form; b. Main activity; and c. Percentage of ownership interest and, if different, percentage of voting rights. For any subsidiary of the licence applicant and, if different, the registered member of the Scottish FA, the following information must also be provided: d. Share capital; e. Total assets; f. Total revenues; and g. Total equity.
63.05	Legal group structure	The Scottish FA must be informed of any changes there may have been to the legal group structure during the period between the annual accounting reference date and the submission of this information to the Scottish FA.
63.06	Legal group structure	If deemed relevant the Scottish FA may request the licence applicant / licensee to provide other information in addition to that listed above.
63.07	Legal group structure	The licence applicant must confirm that the information about the legal group structure is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/ authorised signatories of the licence applicant.

Article 64

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
64.01	Ultimate controlling party, ultimate beneficiary and party with significant or decisive influence	The licence applicant must provide the Scottish FA with a document which contains information on: a. the ultimate controlling party of the licence applicant; b. the ultimate beneficiary of the licence applicant, i.e. a natural person on whose behalf an entity or arrangement is owned or controlled or a transaction is conducted; and c. any party with significant or decisive influence over the licence applicant.

Article 64 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
64.02	Ultimate controlling party..	The following information must be provided in relation to each of the parties identified in paragraph 64.01 as at the date of submission of this information to the licensor: a. Name and, if applicable, legal form; b. Main activity; c. Percentage of ownership interest and, if different, percentage of voting rights in respect of the licence applicant; d. If applicable, key management personnel; and e. Any other football club in respect of which the party, or any of its key management personnel, has any ownership interest, voting rights or membership or any other involvement or influence whatsoever.
64.03	Ultimate controlling party..	The licence applicant must confirm whether any change has occurred in relation to the information indicated in the paragraphs 1 and 2 above during the period covered by the annual financial statements up to the submission of the information to the Scottish FA.
64.04	Ultimate controlling party..	If a change has occurred as indicated in paragraph 3 above, it must be described in detail by the licence applicant in the information to the Scottish FA. As a minimum the following information must be provided: a. The date on which the change occurred; b. A description of the purpose of and reasons for the change; c. Implications for the licence applicant's financial, operating and sporting policies; and d. A description of any impact on the licence applicant's equity or debt situation.
64.05	Ultimate controlling party..	If deemed relevant the licensor may request the licence applicant to provide additional information other than that listed above.
64.06	Ultimate controlling party..	The licence applicant must confirm that the declaration on the ultimate controlling party, ultimate beneficiary and party with significant or decisive influence is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of both the licence applicant and the licence applicant's ultimate controlling party.

Article 65

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
65.01	Written representation prior to the licensing decision	The licence applicant must submit written representation to the Scottish FA within the seven days prior to the start of the Licensing Committee's decision-making process, as defined by the Scottish FA in accordance with Article 10.
65.02	Written representation prior to the licensing decision	<p>The licence applicant must confirm:</p> <ul style="list-style-type: none"> a. that all documents submitted to the Scottish FA are complete, accurate and in compliance with these regulations; b. whether or not any significant change or similar event has occurred in relation to its licensing application or any of the club licensing criteria; c. whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements and reviewed interim financial statements (if so, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made); d. whether or not the licence applicant and, if different, the registered member or any parent company of the licence applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season.
65.03	Written representation prior to the licensing decision	Approval by the licence applicant's management must be evidenced by way of a signature on behalf of the executive body of the licence applicant.

Financial Criteria

The financial criteria (Articles 66-75) 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 66

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
66.01	Reporting entity/entities and reporting perimeter	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 G.2 of the UEFA Regulations and assessed in accordance with Annex I of the UEFA Regulations.
66.02	Reporting entity/entities and reporting perimeter	The reporting perimeter must include: <ol style="list-style-type: none"> the licence applicant and, if different, the registered member; any subsidiary of the licence applicant and, if different, the registered member; any entity, irrespective of whether it is included in the legal group structure, which generates revenues and/or performs services and/or incurs costs in respect of any of the football activities defined in paragraph 66.03 (a) and (b). any other entity included in the legal group structure which generates revenues and/or performs services and/or incurs costs in respect of any of the football activities defined in paragraph 66.03c) to (k).
66.03	Reporting entity/entities and reporting perimeter	Football activities include: <ol style="list-style-type: none"> employing/recruiting employees (as defined in Article 72) including payment of all forms of consideration to employees arising from contractual or legal obligations; acquiring/selling players' registrations (including loans); ticketing; sponsorship and advertising; broadcasting; merchandising and hospitality; club operations (administration, matchday activities, travel, scouting, etc.); use and management of stadium and training facilities; women's football; youth development; and financing, including equity that results in obligations on the licence applicant, or debt directly or indirectly secured or pledged against the licence applicant's assets or revenues.

66.04	Reporting entity/entities and reporting perimeter	An entity may be excluded from the reporting perimeter only if the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter, and a. its activities are entirely unrelated to the football activities defined in paragraph 3 above or the locations, assets or brand of the football club; or b. it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in paragraph 66.03a) and (b).
66.05	Reporting entity/entities and 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 in paragraph 66.03 have been included in the reporting perimeter, providing a detailed explanation if this is not the case; and b. whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to 66.04.

Article 67

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
67.01	Annual financial statements	The licence applicant must prepare and submit, by the date communicated by the Scottish FA, annual financial statements for the reporting period ending in the year preceding the deadline for submission of the application to the Scottish FA and preceding the deadline for submission of the list of licensing decisions to UEFA.
67.02	Annual financial statements	Annual financial statements, including comparative amounts for the prior period, must be prepared in accordance with International Financial Reporting Standards or national accounting standards (as applicable) and must include: a. a balance sheet as at the end of the reporting period; b. a profit and loss account/income statement for the reporting period; c. a cash flow statement for the reporting period; d. a statement of changes in equity over the reporting period; e. notes, comprising a summary of significant accounting policies and other explanatory notes; and f. a financial review by management
67.03	Annual financial statements	The annual financial statements must be audited by an independent auditor as defined in Annex 01 of Part 4.

Article 67 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
67.04	Annual financial statements	<p>If the annual financial statements do not meet the minimum disclosure requirements set out in Annex 01 and 02 of part 4, then the licence applicant must also submit to the Scottish FA:</p> <ul style="list-style-type: none"> a. supplementary information to meet the minimum disclosure requirements set out in Annex 01 of Part 4; and b. an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor to confirm the completeness and accuracy of the supplementary information.
67.05	Annual financial statements	<p>If the annual financial statements do not comply with the accounting requirements set out in Annex 01, then the licence applicant must also submit to the Scottish FA:</p> <ul style="list-style-type: none"> a. restated financial statements that meet the accounting requirements set out in Annex 01, covering the same reporting period and including comparative amounts for the previous comparative reporting period; b. a declaration by the licence applicant's management that the restated financial statements are complete, accurate, and in compliance with the regulations; and c. an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the restated financial statements

Article 68

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
68.01	Publication of financial information	<p>The licence applicant must publish on its website or on the website of the Scottish FA by the date (which cannot be later than the date of the submission of the list of licensing decision to UEFA) and in the form communicated by the Scottish FA:</p> <ul style="list-style-type: none"> a. the audited annual financial information for the last reporting period assessed by the Scottish FA; and b. the total amount paid in the latest reporting period to or for the benefit of agents/intermediaries

Article 69

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
69.01	Interim financial statements	If the licence applicant's annual financial statements under Article 67 are for a reporting period ending more than six months before the deadline for submission of the list of licensing decisions to UEFA, then additional financial statements covering the interim period must be prepared and submitted to the Scottish FA.
69.02	Interim financial statements	The interim period starts the day immediately after the annual accounting reference date and ends on the 31 December preceding the deadline for submission of the list of licensing decisions to UEFA.
69.03	Interim financial statements	Exceptionally, if a licence applicant has an annual accounting reference date of 31 May, then it may prepare and submit interim financial statements for a six-month period ending 30 November.
69.04	Interim financial statements	The interim financial statements, including comparative amounts for the prior interim period, must be prepared in accordance with the same accounting policies as the annual financial statements with the exception of accounting policy changes made after the date of the previous annual financial statements that are to be reflected in the next annual financial statements.
69.05	Interim financial statements	The interim financial statements must include: <ul style="list-style-type: none"> a. a balance sheet as at the end of the interim period; b. a profit and loss account/income statement for the interim period; c. a cash flow statement for the interim period; d. a statement of changes in equity for the interim period; and e. explanatory notes
69.06	Interim financial statements	If the licence applicant did not have to prepare interim financial statements for the prior interim period, then the comparative figures may instead be from the annual financial statements for the immediately preceding reporting period.
69.07	Interim financial statements	Interim financial statements must be reviewed or audited by an independent auditor as defined in Annex 01.
69.08	Interim financial statements	If the interim financial statements do not meet the minimum disclosure requirements as set out in Annex 01 then the licence applicant must also submit to the Scottish FA: <ul style="list-style-type: none"> a. supplementary information to meet the minimum disclosure requirements set out in Annex 01; and b. an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the supplementary information.

Article 69 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
69.09	Interim financial statements	<p>If the interim financial statements do not comply with the accounting requirements set out in Annex 01, then the licence applicant must also submit to the Scottish FA:</p> <ul style="list-style-type: none"> a. restated financial statements that meet the accounting requirements set out in Annex 01 covering the same period and including comparative amounts for the previous comparative period; b. a declaration by the licence applicant's management that the restated financial statements are complete, accurate, and in compliance with the regulations; and c. an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the Scottish FA in respect of the completeness and accuracy of the restated financial statements.

Article 70

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
70.01	Net equity rule	<p>The licence applicant must report in its annual financial statements or interim financial statements (whichever close as at the 31 December preceding the deadline for submission of the application to the Scottish FA and preceding the deadline for submission of the list of licensing decisions to UEFA) a net equity position which:</p> <ul style="list-style-type: none"> a. is positive; or b. has improved by 10% or more since the previous 31 December.
70.02	Net equity rule	<p>Net equity means the residual interest in the assets of the entity after deducting all its liabilities as set out in its annual financial statements or interim financial statements as applicable. If a licence applicant's assets exceed its liabilities, then the licence applicant has a net asset position, i.e. positive equity. If a licence applicant's liabilities exceed its assets, then the licence applicant has a net liability position, i.e. negative equity.</p>
70.03	Net equity rule	<p>If a licence applicant does not comply with paragraph 70.01 as at 31 December, the licence applicant can submit a new audited balance sheet by 31 March at the latest in order to demonstrate that one of the conditions in Paragraph 70.01(a) or (b) has since been fulfilled.</p>
70.04	Net equity rule	<p>For the purpose of compliance with this criterion, equity can include subordinated loans that are, for at least the following 12 months, subordinated to all other liabilities and non-interest-bearing.</p>
70.05	Net equity rule	<p>The licensor's assessment must be in accordance with Annex 01.</p>

70.06	Net equity rule	<p>Exceptionally, a licence applicant can request an alternative assessment date if:</p> <p>a. it has an annual accounting reference date of 31 May, in which case it may prepare interim financial statements for a six-month period ending 30 November and use such interim financial statements for the purposes of the net equity rule; or</p> <p>b. it has an annual accounting reference date of 30 November, in which case its annual financial statements for the reporting period ending 30 November may be used for the purposes of the net equity rule.</p> <p>In such exceptional cases a) or b), all references to 31 December in the net equity rule should be understood as 30 November.</p>
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Article 71

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
71.01	No overdue payables to football clubs	The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex 01) to other football clubs as a result of obligations arising from transfers due to be paid by the 28 February preceding the licence season.
71.02	No overdue payables to football clubs	<p>Payables are those amounts due to football clubs as a result of:</p> <p>a. transfers of professional players (as defined in the <i>FIFA Regulations on the Status and Transfer of Players</i>), including any amount payable upon fulfilment of certain conditions;</p> <p>b. players registered for the first time as professionals, including any amount payable upon fulfilment of certain conditions;</p> <p>c. training compensation and solidarity contributions as defined in the <i>FIFA Regulations on the Status and Transfer of Players</i>; and</p> <p>d. any joint and several liability decided by a competent authority for the termination of a contract by a player.</p>
71.03	No overdue payables to football clubs	The licence applicant must prepare and submit to the Scottish FA 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 Annex 01. A specimen auditor's certificate is shown in Annex 03. A transfers table must be prepared even if there have been no transfers/loans during the relevant period.
71.04	No overdue payables to football clubs	<p>The licence applicant must disclose:</p> <p>a. all new player registrations (including loans) as a result of transfer agreements concluded in the 12-month period up to 28 February, irrespective of whether there is an amount outstanding as at 28 February;</p> <p>b. all transfers for which a payable is outstanding as at 28 February (whether they relate to the release or registrations of players and irrespective of when the transfers were undertaken); and</p> <p>c. all transfers subject to any amounts disputed as at 28 February (as defined in Annex 01).</p>

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
71.05	No overdue payables to football clubs No overdue payables to football clubs	<p>The transfers table must contain the following information as a minimum (in respect of each player transfer):</p> <ul style="list-style-type: none"> a. Player's name and date of birth; b. Date of the transfer agreement; c. Name of the football club that is the creditor; d. Transfer (or loan) fee paid or payable (including training compensation and solidarity contribution) even if payment has not been requested by the creditor; e. Other direct costs of the player's registration paid or payable; f. Any other compensation paid or payable in the scope of a transfer agreement; g. Amounts settled (as defined in Annex 01 before 28 February and payment date(s)); h. Balance payable as at 28 February, including the due date(s) for each unpaid element; i. Amounts overdue as at 28 February, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February), together with explanatory comment; j. Amounts deferred as at 28 February (as defined in Annex 01), including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; k. Amounts disputed as at 28 February (as defined in Annex 01), including the case references and a brief description of the positions of all involved parties; and l. Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as at 28 February.
71.06	No overdue payables to football clubs	The licence applicant must reconcile its liabilities as per the transfers table to its underlying accounting records.
71.07	No overdue payables to football clubs	The licence applicant must confirm that the transfers table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

Article 72

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
72.01	No overdue payables in respect of employees	The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex 01) in respect of its employees as a result of contractual or legal obligations due to be paid by the 28 February preceding the licence season.
72.02	No overdue payables in respect of employees	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 as specified in Annex 01.
72.03	No overdue payables in respect of employees	<p>The term “employees” includes the following persons:</p> <ul style="list-style-type: none"> a. All professional players according to the FIFA Regulations on the Status and Transfer of Players; b. All administrative, technical, medical and security staff performing any of the functions referred to in Article 36 to Article 52; and c. Service providers performing any of the functions referred to in Article 36 to Article 52.
72.04	No overdue payables in respect of employees	If any of the “employees” is employed by, contracted to, a consultant of or otherwise provides services to an entity within the legal group structure or the reporting perimeter other than the licence applicant, these payables must be also included in the scope of 72.01.
72.05	No overdue payables in respect of employees	Amounts payable to persons who, for various reasons, are no longer employed or engaged by the licence applicant or an entity within the legal group structure of the licence applicant fall within the scope of this criterion and must be settled within the period stipulated in the contract or defined by law, regardless of how such payables are accounted for in the financial statements.
72.06	No overdue payables in respect of employees	<p>The licence applicant must prepare and submit to the Scottish FA an employees table showing the following total balances in respect of the employees as at the 28 February preceding the licence season:</p> <ul style="list-style-type: none"> a. Total balance payable; b. Total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February); c. Total amount deferred (as defined in Annex 01; and d. Total amount disputed (as defined in Annex 01).

Article 72 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
72.07	No overdue payables in respect of employees	<p>The following information must be given, as a minimum, in respect of each overdue, deferred or disputed amount as at 28 February, together with an explanatory comment:</p> <ul style="list-style-type: none"> a. Name and position/function of the employee (irrespective of whether the person was employed or engaged during the year up to 28 February); b. Start date and end date (if applicable); c. Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February); d. Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; and e. Amounts disputed, including the case references and a brief description of the positions of all involved parties.
72.08	No overdue payables in respect of employees	The licence applicant must reconcile its liabilities as per the employees table to its underlying accounting records.
72.09	No overdue payables in respect of employees	<p>The licence applicant must confirm that the employees table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.</p> <p>The employees table must be reviewed by an auditor. The requirements for the content of the table and the auditor review are detailed in Annex 01. A specimen auditor's certificate is shown in Annex 03.</p>

Article 73

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
73.01	No overdue payables to social/tax authorities	The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex 01) to social/tax authorities as a result of contractual or legal obligations in respect of all employed individuals due to be paid by the 28 February preceding the licence season.
73.02	No overdue payables to social/tax authorities	<p>Payables are those amounts due to social/tax authorities as a result of contractual or legal obligations in respect of all employed individuals. Payables include, but are not limited to, personal income tax, pension fund payments, social security and similar payments.</p>

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
73.03	No overdue payables to social/tax authorities	<p>The licence applicant must submit to the Scottish FA a social/tax table as at the 28 February preceding the licence season showing:</p> <ul style="list-style-type: none"> a. total balance payable to the social/tax authorities; b. total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February); c. total amount deferred (as defined in Annex 01); d. total amount disputed (as defined in Annex 01); and e. total amount subject to a pending decision by the competent authority (as defined in Annex 01).
73.04	No overdue payables to social/tax authorities	<p>The following information must be given, as a minimum, in respect of each overdue, deferred, disputed or pending amount as at 28 February, together with explanatory comment:</p> <ul style="list-style-type: none"> a. Name of the creditor; b. Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February); c. Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; d. Amounts subject to a pending decision by the competent authority and a brief description of the licence applicant's request; and e. Amounts disputed, including the case references and a brief description of the positions of all involved parties.
73.05	No overdue payables to social/tax authorities	<p>The licence applicant must reconcile its liabilities as per the social/tax table to its underlying accounting records.</p>
73.06	No overdue payables to social/tax authorities	<p>The licence applicant must confirm that the social/tax table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.</p> <p>The social/tax table must be reviewed by an auditor. The requirements for the content of the table and the auditor review are detailed in Annex 01. A specimen auditor's certificate is shown in Annex 03.</p>

Article 74

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
74.01	No overdue payables in respect of UEFA and the licensor	The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex 01) in respect of UEFA, additional entities designated by UEFA or the Scottish FA as a result of obligations due to be paid by the 28 February preceding the licence season.
74.02	No overdue payables in respect of UEFA and the licensor	Payables in respect of UEFA include, but are not limited to, financial contributions imposed by the CFCB.
74.03	No overdue payables in respect of UEFA and the licensor	By the deadline and in the form communicated by the Scottish FA, the licence applicant must prepare and submit a declaration confirming total payables to UEFA, additional entities designated by UEFA and the Scottish FA and the absence or existence of overdue payables.

Article 75

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
75.01	Future financial information	The licence applicant must prepare and submit future financial information to demonstrate to the licensor its ability to continue as a going concern until the end of the licence season if the auditor's report in respect of the annual financial statements or interim financial statements submitted in accordance with Article 67 and Article 69 includes, regarding going concern, an emphasis of matter, a key audit matter or a qualified opinion/conclusion.
75.02	Future financial information	Future financial information must cover the period commencing immediately after the later of the annual accounting reference date of the annual financial statements or, if applicable, the balance sheet date of the interim financial statements, and it must cover at least the entire licence season.

75.03	Future financial information	<p>Future financial information consists of:</p> <ul style="list-style-type: none"> a. a budgeted balance sheet, with comparative figures for the immediately preceding reporting period and interim period (if applicable); b. a budgeted profit and loss account/income statement, with comparative figures for the immediately preceding reporting period and interim period (if applicable); c. a budgeted cash flow statement, with comparative figures for the immediately preceding reporting period and interim period (if applicable); d. 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 future financial information, as well as of the key risks that may affect the future financial results.
75.04	Future financial information	Future financial information must be prepared, as a minimum, on a quarterly basis.
75.05	Future financial information	Future financial information must be prepared in a way that is consistent with the audited annual financial statements and follows the same accounting policies as those applied for the preparation of the annual financial statements except for accounting policy changes made after the date of the most recent annual financial statements that are to be reflected in the next annual financial statements, in which case details of must be disclosed.
75.06	Future financial information	Future financial information must meet the minimum disclosure requirements as set out in Annex 01 of Part 4 and the accounting principles as set out in Annex 01. Additional line items or notes must be included if they provide clarification or if their omission would make the future financial information incomplete and/or inaccurate.
75.07	Future financial information	<p>Future financial information with the assumptions upon which they are based must be approved by the licence applicant's management. This must be evidenced by way of a declaration by the licence applicant's management that the future financial information submitted is complete, accurate and in compliance with the regulations.</p> <p>The future financial information must be reviewed by an auditor. The requirements for the auditor review are detailed in Annex 01. A specimen auditor's certificate is shown in Annex 03.</p>

SECTION 6

UEFA CLUB LICENSING CRITERIA FOR THE UEFA WOMEN'S CLUB COMPETITIONS

6.1 Reference to the UEFA Club Licensing Regulations for the UEFA Women's Club Competitions

This Section of the Manual must be read in conjunction with the terms of the UEFA Club Licensing Regulations for the UEFA Women's Club Competitions and each Article reference detailed therein.

With the exception of the criteria as defined in Articles 21.02, 24 to 31, 34, 36, 39, 42 and 45 to 49 a licence applicant must meet the terms of the following criteria to be awarded a licence to enter the UEFA Women's competition..

The non-fulfilment of criteria as defined in Articles 21.02, 24 to 31,34, 36, 39, 42 and 45 to 49 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). These criteria are known as 'B' Criteria.

6.2 Minimum UEFA requirements

Sporting Criteria

Article 19

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
19.01	Youth development programme	The licence applicant must have a written youth development programme approved by the licensor.
19.02	Youth development programme	<p>The programme must cover at least the following areas:</p> <ul style="list-style-type: none"> a. Promotion of women's game b. Youth development objectives and philosophy c. Youth sector organisation (organisational chart, bodies involved, relation to licence applicant, youth teams, etc..) d. Personnel (technical, medical, administrative, etc..) and minimum qualifications required e. Infrastructure (training and match facilities, availability, etc..) f. Financial resources (budget, contribution from licence applicant, players or local community, etc..) g. Football education for various age groups (playing skills, technical, tactical and physical) h. Educational initiatives (Laws of the Game; anti-doping; integrity; anti-racism) i. Medical support for youth players (including maintaining medical records) j. Review and feedback process to evaluate the results and achievements against the objectives k. Duration of the programme (at least three years but maximum seven).
19.03	Youth development programme	<p>The licence applicant must further ensure that:</p> <ul style="list-style-type: none"> a. every youth player involved in its youth development programme can follow mandatory school education in accordance with national law; and b. no youth player involved in its youth development programme is prevented from continuing their non-football education.

Article 20

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
20.01	Women's youth teams	The licence applicant must at least have two women's youth teams within the age range of 12 to 21.
20.02	Women's youth teams	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.

Article 21.01

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
21.01	Medical care of players	The licence applicant must establish and apply a policy to ensure that all players eligible to play for its women's first squad undergo a yearly medical examination in accordance with the relevant provisions of the <i>UEFA Medical Regulations</i> .

Article 21.02 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
21.02	Medical care of players	The licence applicant must establish and apply a policy to ensure that all youth players above the age of 12 undergo a yearly medical examination in accordance with the relevant provisions defined by its licensor in line with its domestic legislation.

Article 22

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
22.01	Registration of players	All the licence applicant's players above the age of 12 must be registered with the UEFA member association or its affiliated league in accordance with the relevant provisions of the <i>FIFA Regulations on the Status and Transfer of Players</i> .

Article 23

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
23.01	Written contract with professional players	Each of the licence applicant's professional players must have a written contract with the licence applicant in accordance with the relevant provisions of the <i>FIFA Regulations on the Status and Transfer of Players</i> .

Article 24 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
24.01	Loan of professional players	The licence applicant must respect the provisions of the FIFA Regulations on the Status and Transfer of Players with regard to loans of professional players.

Article 25 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
25.01	Refereeing matters and Laws of the Game	The licence applicant must ensure that all members of the women's first squad (players, coaches and other technical staff) attend a session or an event on refereeing organised by or in collaboration with the UEFA member association during the 12 months prior to the licence season.

Social and Environmental Sustainability Criteria**Article 26 – B Criterion**

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

Article 27 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
27.01	Equality and inclusion	The licence applicant must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the licence applicant.

Article 28 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
28.01	Anti-racism	The licence applicant must establish and implement a policy to tackle racism and to guarantee that all the licence applicant's policies, programmes and practices are exercised without discrimination of any kind.

Article 29 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
29.01	Child and youth protection and welfare	The licence applicant must establish and implement a policy to protect, safeguard and ensure the welfare of youth players and ensure they are in a safe environment when participating in activities organised by the licence applicant.

Article 30 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
30.01	Football for all abilities	The licence applicant must establish and implement a policy to make following and contributing to football activities organised by the licence applicant accessible and enjoyable for everyone, irrespective of disability or disabling factors.

Article 31 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
31.01	Environmental Protection	The licence applicant must establish and implement a policy to improve its environmental footprint and sustainability in relation to the organisation of events, infrastructure construction and management.

Infrastructure Criteria

Article 32

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
32.01	Stadium for UEFA women's club competitions	The licence applicant must have a stadium available for UEFA women's club competitions which must be within the territory of the UEFA member association and approved by the UEFA member association in accordance with the UEFA Stadium Infrastructure Regulations.
32.02	Stadium for UEFA women's club competitions	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.
32.03	Stadium for UEFA women's club competitions	It must be guaranteed that the stadium(s) can be used for the licence applicant's UEFA home matches during the licence season.
32.04	Stadium for UEFA women's club competitions	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.

Article 33

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
33.01	Training facilities — Availability	The licence applicant must have training facilities available throughout the year.
33.02	Training facilities — Availability	If the licence applicant is not the owner of the training facilities, it must provide a written contract with the owner(s) of the training facilities.
33.03	Training facilities — Availability	It must be guaranteed that the training facilities can be used by all the licence applicant's teams during the licence season, taking into account its youth development programme.

Article 34 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
34.01	Training facilities — Minimum infrastructure	As a minimum, the infrastructure of training facilities must fulfil the requirements defined by the licensor, for example: <ol style="list-style-type: none"> a. relevant indoor/outdoor facilities; b. the specificities of those facilities (i.e. number and size of football pitches); c. dressing room specificities; d. the medical room and its minimum equipment (i.e. defibrillator and first aid kit); e. floodlighting; f. any other relevant requirements identified by the licensor.

Personnel and Administrative Criteria**Article 35**

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
35.01	Administrative officer	The licence applicant must have appointed an administrative officer who is responsible for running its operative matters.

Article 36 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
36.01	Media officer	The licence applicant must have appointed a qualified media officer who is responsible for media matters including the promotion of the licence applicant's activities on social media.
36.02	Media officer	The media officer must hold as a minimum one of the following qualifications: <ol style="list-style-type: none"> a. Diploma in journalism; b. Media officer diploma issued by the licensor or an organisation recognised by the licensor; c. Recognition of competence issued by the licensor, based on practical experience of at least three years in such matters.

Article 37

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
37.01	Medical Doctor	The licence applicant must have appointed at least one doctor who is responsible for medical support of the women's first squad during matches and training as well as for doping prevention.
37.02	Medical Doctor	The medical doctor's qualification must be recognised by the appropriate national health authorities.
37.03	Medical Doctor	The medical doctor must be duly registered with the UEFA member association or its affiliated league.

Article 38

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
38.01	Physiotherapist	The licence applicant must have appointed at least one physiotherapist who is responsible for medical treatment and massages for the women's first squad during training and matches.
38.02	Physiotherapist	The physiotherapist's qualification must be recognised by the appropriate national health authorities.
38.03	Physiotherapist	The physiotherapist must be duly registered with the UEFA member association or its affiliated league.

Article 39 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
39.01	Social and environmental sustainability officer	The licence applicant must have appointed a social and environmental sustainability officer who is responsible for the implementation of social and environmental sustainability policies and measures in accordance with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines.

Article 40

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
40.01	Head coach of women's first squad	The licence applicant must have appointed a qualified head coach of the women's first squad who is confirmed as the head coach by the relevant UEFA member association and who is responsible for the following matters of the first squad: a) players' selection; b) tactics and training; c) management of the players and technical staff in the dressing room and the technical area before, during and after matches; and d) duties regarding media matters (press conferences, interviews etc..).
40.02	Head coach of women's first squad	The head coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention: a) Valid UEFA A coaching licence; b) Valid UEFA recognition of competence equivalent to the licence required under a) above.

Article 41

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
41.01	Assistant coach of women's first squad	The licence applicant must have appointed a qualified coach who assists the head coach in all football matters of the women's first squad.
41.02	Assistant coach of women's first squad	The assistant coach of the women's first squad must hold of one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention: a) Valid UEFA B coaching licence; b) Valid UEFA recognition of competence equivalent to the licence required under a) above

Article 42 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
42.01	Goalkeeper coach of women's first squad	The licence applicant must have appointed a qualified goalkeeper coach who assists the head coach in goalkeeping matters of the women's first squad.
42.02	Goalkeeper coach of women's first squad	The goalkeeper coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association: <ul style="list-style-type: none"> a. Valid UEFA goalkeeper B licence in accordance with the UEFA Coaching Convention; b. Valid domestic goalkeeper licence; c. Valid UEFA recognition of competence issued in accordance with the UEFA Coaching Convention and equivalent to the licence required under a) above.

Article 43

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
43.01	Youth women's teams' coaches	The licence applicant must have appointed at least two qualified coaches who are responsible for all football matters related to the youth women's team(s) as defined under Article 20.
43.02	Youth women's teams' coaches	2. At least one of the youth head coaches must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention: <ul style="list-style-type: none"> a) Valid UEFA Youth coaching licence; b) Valid UEFA B coaching licence; c) Valid UEFA recognition of competence which is equivalent to the licence required under a) or b) above as applicable.

Article 44

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
44.01	Common provisions applicable to UEFA coaching qualifications	<p>A holder of the required UEFA coaching licence within the meaning of Articles 40 to 43 is considered a coach who, in accordance with the implementation provisions of the UEFA Coaching Convention, has:</p> <ul style="list-style-type: none"> a) been issued a UEFA coaching licence by a UEFA member association or b) at least started the required UEFA coaching diploma course. Registration for the required diploma course is not sufficient to meet this criterion.
44.02	Common provisions applicable to UEFA coaching qualifications	<p>If the UEFA Coaching Convention membership status of a UEFA member association is upgraded (e.g. from A to Pro-level), the following apply:</p> <ul style="list-style-type: none"> a) with regard to paragraph 44.01(a) the new highest or second-highest available UEFA coaching licence (as applicable) will become mandatory for the licence applicant as soon as the licensor has run its second course at this higher level. After this transitional period, only a holder of the newly required UEFA coaching diploma will be deemed in compliance with the criterion. b) with regard to 44.01(b) only participation in an education course for the newly available highest or second-highest UEFA coaching diploma (as applicable) will be deemed in compliance with the criterion.
44.03	Common provisions applicable to UEFA coaching qualifications	In case of a partnership agreement under the UEFA Coaching Convention, the UEFA coaching qualifications offered by the UEFA member association with limited UEFA Coaching Convention membership status apply.
44.04	Common provisions applicable to UEFA coaching qualifications	UEFA reserves the right to review the consequences of any downgrade in UEFA Coaching Convention membership status (e.g. from Pro to A-level) as well as those of partnership agreements with the UEFA member association in question, and to take decisions on a case-by-case basis in this respect.
44.05	Common provisions applicable to UEFA coaching qualifications	All qualified coaches must be duly registered with the UEFA member association and/or its affiliated league.

Article 45 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
45.01	Written contracts	All administrative, technical, medical and security staff or service providers performing any of the functions referred to in Article 35 to Article 43 must have written contracts with the licence applicant (or another entity within the legal group structure of the licence applicant) in accordance with the national legal framework.
45.02	Written contracts	The licence applicant must ensure that each coach's contract is in line with the relevant provisions of the <i>FIFA Regulations on the Status and Transfer of Players</i> .

Article 46 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
46.01	Service providers	If a given function is entrusted to a service provider in accordance with the national legal framework, the licence applicant must sign a written contract with the service provider. It must contain the following information as a minimum: <ul style="list-style-type: none"> a. Defined tasks and responsibilities; b. Information on the person(s) responsible for the function, including their relevant qualifications.

Article 47 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
47.01	Occupation of functions	The mandatory functions defined in Article 35 to Article 43 represent the minimum organisational structure required of the licence applicant.
47.02	Occupation of functions	One person could occupy more than one function, provided the person has sufficient time, adequate competencies and the necessary qualifications for each function, and no conflict of interest.

Article 48 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
48.01	Organisational structure	The licence applicant must provide the licensor with an organisational chart clearly identifying the relevant personnel and their hierarchical and functional responsibilities in its organisational structure.
48.02	Organisational structure	As a minimum, the organisational chart should provide information on the key personnel defined from Article 35 to Article 38.

Article 49 – B Criterion

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
49.01	Duty of replacement during the season	If a function defined in Article 35 to Article 43 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.
49.02	Duty of replacement during the season	In the event that a function becomes vacant due to illness or accident, the licensor may grant an extension to the 60-day period only if reasonably satisfied that the person concerned is still medically unfit to resume their duties.
49.03	Duty of replacement during the season	The licensee must promptly notify the licensor of any such replacement.

Legal Criteria

Article 50

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
50.01	Declaration in respect of participation in UEFA women's club competitions	<p>1. The licence applicant must submit a legally valid declaration confirming the following:</p> <ul style="list-style-type: none"> a) 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; b) At national level it will play in competitions recognised and endorsed by the UEFA member association (e.g. national championship, national cup); c) At international level it will participate in competitions recognised by UEFA (to avoid any doubt, this provision does not relate to friendly matches); d) It will promptly inform the licensor about any significant change, event or condition of major economic importance; e) It will abide by and observe the licensor's club licensing regulations; f) It will abide by and observe the UEFA Club Licensing Regulations for Women's Club Competitions; g) Its reporting perimeter is defined in accordance with Article 57; h) All revenues and costs related to each of the football activities listed in paragraph 57.03 have been included in the reporting perimeter; i) It will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing items e) and f) above; j) All relevant information related to any change of its legal form, legal group structure (including ownership) or identity from the three seasons preceding the start of the licence season have been reported to the licensor and UEFA; k) All submitted documents are complete and correct; l) 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; m) It acknowledges that UEFA reserves the right to execute compliance audits in accordance with Article 65.
50.02	Declaration in respect of participation in UEFA women's club competitions	The declaration must be executed by an authorised signatory of the licence applicant no more than three months prior to the deadline for its submission to the licensor.

Article 51

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
51.01	Minimum legal information	<p>The licence applicant must submit at least the following minimum legal information about the licence applicant and if different, the registered member:</p> <ul style="list-style-type: none"> a) complete legal name; b) legal form; c) copy of current, valid statutes (e.g. company act); d) extract from a public register (e.g. trade register); e) list of authorised signatories; f) type of signature required (e.g. individual, collective).
51.02	Minimum legal information	<p>The licence applicant must also provide the following contact information:</p> <ul style="list-style-type: none"> a) address of its official headquarters; b) Official contact details (such as phone/fax number and email addresses); c) address of its official public website; d) name and direct contact details of its main official contact person for club licensing matters.

Article 52

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
52.01	Licence applicant's identity, history and legacy	All elements that constitute the visual identity of a football club in connection and combination with the official name and/or the name of the team in competitions, such as the official crest, logos, other trademarks and official club colours, must be owned by and be in the sole control of the licence applicant or the registered member (if different to the licence applicant) as defined in Paragraph 14.01.

52.02	Licence applicant's identity, history and legacy	The licence applicant's identity must be registered with the licensor together with its history and legacy, including its sporting achievements.
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Article 53

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
53.01	Written contract with a football company	If the licence applicant is a football company as defined in paragraph 14.1(b), it must provide a written contract of assignment with a registered member.
53.02	Written contract with a football company	<p>The contract must stipulate the following, as a minimum:</p> <ul style="list-style-type: none"> a) The football company must comply with the applicable statutes, regulations, directives and decisions of FIFA, UEFA, the UEFA member association and its affiliated league. b) The football company must not further assign its right to participate in a competition at national or international level. c) The football company's right to participate in such a competition ceases to apply if the assigning club's membership of the association ceases. 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 Article 14. For the sake of clarity, a licence already granted to the football company cannot be transferred from the football company to the registered member. e) The UEFA member association must be reserved the right to approve the name under which the football company participates in national competitions. f) The football company must, at the request of the competent national arbitration tribunal or the Court of Arbitration for Sport (CAS), provide views, information, and documents on matters regarding the football company's participation in national or international competitions.
53.03	Written contract with a football company	The contract of assignment and any amendment to it must be approved by the UEFA member association or its affiliated league.

Article 54

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
54.01	Legal group structure	The licence applicant must provide the licensor with a document that presents its legal group structure at the annual accounting reference date prior to the deadline for the submission of its licence application to the licensor.
54.02	Legal group structure	This document must clearly identify and include information on: <ul style="list-style-type: none"> a) the licence applicant and, if different, the registered member; b) any subsidiary of the licence applicant and, if different, the registered member; c) any associate entity of the licence applicant and, if different, the registered member; d) any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights; e) any direct or indirect controlling entity of the licence applicant; f) any other football club, in respect of which any of the parties identified in (a) to (e), or any of their key management personnel, have any ownership interest or voting rights or membership or any other involvement or influence whatsoever in its management, administration or sporting performance; and g) the key management personnel of the licence applicant and, if different, the registered member.
54.03	Legal group structure	The reporting perimeter as defined in Article 57 must also be clearly identified in the document.
54.04	Legal group structure	The following information must be provided in relation to each of the parties included in the legal group structure: <ul style="list-style-type: none"> a) Name and, if applicable, legal form; b) Main activity; and c) Percentage of ownership interest and, if different, percentage of voting rights. For any subsidiary of the licence applicant and, if different, the registered member, the following information must also be provided: <ul style="list-style-type: none"> d) Share capital; e) Total assets; f) Total revenues; and g) Total equity.
54.05	Legal group structure	The licensor must be informed of any changes there may have been to the legal group structure during the period between the annual accounting reference date and the submission of this information to the licensor.

54.06	Legal group structure	If deemed relevant the licensor may request the licence applicant/licensee to provide other information in addition to that listed above.
54.07	Legal group structure	The licence applicant must confirm that the information about the legal group structure is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

Article 55

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
55.01	Ultimate controlling party, ultimate beneficiary and party with significant or decisive influence	The licence applicant must provide the licensor with a document which contains information on: <ul style="list-style-type: none"> a) the ultimate controlling party of the licence applicant; b) the ultimate beneficiary of the licence applicant, i.e. a natural person on whose behalf an entity or arrangement is owned or controlled or a transaction is conducted; and c) any party with significant or decisive influence over the licence applicant.
55.02	Ultimate controlling party, ultimate beneficiary and party with significant or decisive influence	The following information must be provided in relation to each of the parties identified in paragraph 55.01 as at the date of submission of this information to the licensor: <ul style="list-style-type: none"> a) Name and, if applicable, legal form; b) Main activity; c) Percentage of ownership interest and, if different, percentage of voting rights in respect of the licence applicant; d) If applicable, key management personnel; and e) Any other football club, in respect of which the party, or any of its key management personnel, has any ownership interest, voting rights or membership or any other involvement or influence whatsoever.
55.03	Ultimate controlling party, ultimate beneficiary and party with significant or decisive influence	The licence applicant must confirm whether any change has occurred in relation to the information indicated in the paragraphs 1 and 2 above during the period covered by the annual financial statements up to the submission of the information to the licensor.

Article 55 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
55.04	Ultimate controlling party, ultimate beneficiary and party with significant or decisive influence	If a change has occurred as indicated in paragraph 3 above, it must be described in detail by the licence applicant in the information to the licensor. As a minimum the following information must be provided: a) The date on which the change occurred; b) A description of the purpose of and reasons for the change; c) Implications for the licence applicant's financial, operating and sporting policies; and d) A description of any impact on the licence applicant's equity or debt situation.
55.05	Ultimate controlling party, ultimate beneficiary and party with significant or decisive influence	If deemed relevant the licensor may request the licence applicant to provide additional information other than that listed above.
55.06	Ultimate controlling party, ultimate beneficiary and party with significant or decisive influence	The licence applicant must confirm that the declaration on the ultimate controlling party, ultimate beneficiary and party with significant or decisive influence is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of both the licence applicant and the licence applicant's ultimate controlling party.

Article 56

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
56.01	Written representation prior to the licensing decision	The licence applicant must submit written representation to the licensor within the seven days prior to the start of the First In-stance Body's decision-making process, as defined by the licensor in accordance with Article 10.

56.02	Written representation prior to the licensing decision	<p>The licence applicant must confirm:</p> <p>a) that all documents submitted to the licensor are complete, accurate and in compliance with these regulations;</p> <p>b) whether or not any significant change or similar event has occurred in relation to its licensing application or any of the club licensing criteria;</p> <p>c) whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements and reviewed interim financial statements (if so, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made);</p> <p>d) whether or not the licence applicant and, if different, the registered member or any parent company of the licence applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season.</p>
56.03	Written representation prior to the licensing decision	Approval by the licence applicant's management must be evidenced by way of a signature on behalf of the executive body of the licence applicant.

Finance Criteria

Article 57

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
57.01	Reporting entity/entities and reporting perimeter	The licence applicant determines and provides to the licensor the reporting perimeter, i.e. the entity or combination of entities in respect of which financial information (e.g. single entity, consolidated or combined financial statements) has to be provided.
57.02	Reporting entity/entities and reporting perimeter	<p>The reporting perimeter must include:</p> <p>a) the licence applicant and, if different, the registered member;</p> <p>b) any subsidiary of the licence applicant and, if different, the registered member;</p> <p>c) any entity, irrespective of whether it is included in the legal group structure, which generates revenues and/or performs services and/or incurs costs in respect of any of the women's football activities defined in paragraph 57.03(a) and (b);</p> <p>d) any other entity included in the legal group structure which generates revenues and/or performs services and/or incurs costs in respect of any of the women's football activities defined in paragraph 57.03(c) to (j).</p>

Article 57 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
57.03	Reporting entity/entities and reporting perimeter	<p>Women's football activities include:</p> <ul style="list-style-type: none"> a) employing/recruiting employees (as defined in Article 60) including payment of all forms of consideration to employees arising from contractual or legal obligations; b) acquiring/selling players' registrations (including loans); c) ticketing; d) sponsorship and advertising; e) broadcasting; f) merchandising and hospitality; g) club operations (administration, matchday activities, travel, scouting, etc.); h) use and management of stadium and training facilities; i) youth development; and j) financing, including equity that results in obligations on the licence applicant, or debt directly or indirectly secured or pledged against the licence applicant's assets or revenues.
57.04	Reporting entity/entities and reporting perimeter	<p>An entity may be excluded from the reporting perimeter only if:</p> <ul style="list-style-type: none"> a) the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter, and b) its activities are entirely unrelated to the football activities defined in paragraph 3 above or the locations, assets or brand of the football club; <p>or</p> <ul style="list-style-type: none"> c) it is immaterial compared with all the entities that form the reporting perimeter and it does not perform any of the football activities defined in paragraph 57.03(a) and (b).
57.05	Reporting entity/entities and reporting perimeter	<p>The licence applicant must submit a declaration by an authorised signatory which confirms:</p> <ul style="list-style-type: none"> a) that all revenues and costs related to each of the football activities indicated in paragraph 57.03 have been included in the reporting perimeter, providing a detailed explanation if this is not the case; and b) whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to paragraph 57.04.

Article 58

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
58.01	Annual financial statements	The licence applicant must prepare and submit, by the date communicated by the licensor, annual financial statements for the reporting period ending in the year preceding the deadline for submission of the application to the licensor and preceding the deadline for submission of the list of licensing decisions to UEFA.
58.02	Annual financial statements	Annual financial statements, including comparative amounts for the prior period, must include: a) a balance sheet as at the end of the reporting period; b) a profit and loss account/income statement for the reporting period; and c) a cash flow statement for the reporting period.
58.03	Annual financial statements	Annual financial statements must be audited by an independent auditor in accordance with national legal framework.
58.04	Annual financial statements	If the annual financial statements do not meet the minimum disclosure requirements set out in Annex 01 of Part 4, then the licence applicant must also submit to the licensor: a) supplementary information to meet the minimum disclosure requirements set out in Annex 01 of Part 4; and b) an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor to confirm the completeness and accuracy of the supplementary information.
58.05	Annual financial statements	When the women's football teams and activities are part of the same legal entity/reporting perimeter as men's football teams and activities, the licence applicant must identify the revenues and expenses linked to women's football activities and prepare a profit and loss account in accordance with the requirements of Annex 01 of Part 4.

Article 59

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
59.01	No overdue payables to football clubs	The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex 01 of Part 4) to other football clubs as a result of obligations arising from transfers of female players due to be paid by the 28 February preceding the licence season.
59.02	No overdue payables to football clubs	Payables are those amounts due to football clubs as a result of: <ul style="list-style-type: none"> a) transfers of professional female players (as defined in the FIFA Regulations on the Status and Transfer of Players), including any amount payable upon fulfilment of certain conditions; b) female players registered for the first time as professionals, including any amount payable upon fulfilment of certain conditions; c) training compensation and solidarity contributions in relation to female players as defined in the FIFA Regulations on the Status and Transfer of Players; and d) any joint and several liability decided by a competent authority for the termination of a contract by a female player.
59.03	No overdue payables to football clubs	The licence applicant must prepare and submit to the licensor a transfers table unless the transfers information has already been disclosed to the licensor under existing national transfer requirements (e.g. national clearing house system) and the licensor is able to extract and assess all the required information as described in paragraphs 59.04 and 59.05. A transfers table must be prepared even if there have been no transfers/loans during the relevant period.
59.04	No overdue payables to football clubs	The licence applicant must disclose: <ul style="list-style-type: none"> a) all new player registrations (including loans) as a result of transfer agreements concluded in the 12-month period up to 28 February, irrespective of whether there is an amount outstanding as at 28 February; b) all transfers for which a payable is outstanding as at 28 February (whether they relate to the release or registrations of players and irrespective of when the transfers were undertaken); and c) all transfers subject to any amounts disputed as at 28 February.

59.05	No overdue payables to football clubs	<p>The transfers table must contain the following information as a minimum (in respect of each player transfer):</p> <ul style="list-style-type: none"> a) Player's name and date of birth; b) Date of the transfer agreement; c) Name of the football club that is the creditor; d) Transfer (or loan) fee paid or payable (including training compensation and solidarity contribution) even if payment has not been requested by the creditor; e) Other direct costs of the player's registration paid or payable; f) Any other compensation paid or payable in the scope of a transfer agreement; g) Amounts settled before 28 February and payment date(s); h) Balance payable as at 28 February including the due date(s) for each unpaid element; i) Amounts overdue as at 28 February, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February), together with explanatory comment; j) Amounts deferred as at 28 February (as defined in Annex 01 of Part 4), including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; k) Amounts disputed as at 28 February (as defined in Annex 01 of Part 4), including the case references and a brief description of the positions of all involved parties; and l) Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as at 28 February.
59.06	No overdue payables to football clubs	The licence applicant must reconcile its liabilities as per the transfers table to its underlying accounting records.
59.07	No overdue payables to football clubs	The licence applicant must confirm that the transfers table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

Article 60

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
60.01	No overdue payables in respect of employees	The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex F) in respect of its employees as a result of contractual or legal obligations due to be paid by the 28 February preceding the licence season.
60.02	No overdue payables in respect of employees	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.
60.03	No overdue payables in respect of employees	The term “employees” includes the following persons: a) All professional female players according to the FIFA Regulations on the Status and Transfer of Players; b) All administrative, technical, medical and security staff performing any of the functions referred to in Articles 35 to 43; and c) Service providers performing any of the functions referred to in Articles 35 to 43.
60.04	No overdue payables in respect of employees	If any of the “employees” is employed by, contracted to, a consultant of or otherwise provides services to an entity within the legal group structure or the reporting perimeter other than the licence applicant, these payables must be also included in the scope of paragraph 60.1.
60.05	No overdue payables in respect of employees	Amounts payable to persons who, for various reasons, are no longer employed or engaged by the licence applicant or an entity within the legal group structure of the licence applicant fall within the scope of this criterion and must be settled within the period stipulated in the contract or defined by law, regardless of how such payables are accounted for in the financial statements.
60.06	No overdue payables in respect of employees	The licence applicant must prepare and submit to the licensor an employees table showing the following total balances in respect of the employees as at the 28 February preceding the licence season: a) Total balance payable; b) Total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February); c) Total amount deferred (as defined in Annex 01 of Part 4); and d) Total amount disputed (as defined in Annex 01 of Part 4).

60.07	No overdue payables in respect of employees	The following information must be given, as a minimum, in respect of each overdue, deferred or disputed amount as at 28 February, together with an explanatory comment: a) Name and position/function of the employee (irrespective of whether the person was employed or engaged during the year up to 28 February); b) Start date and end date (if applicable); c) Amounts overdue, including the due date(s) for each unpaid element, and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February); d) Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; and e) Amounts disputed, including the case references and a brief description of the positions of all involved parties.
60.08	No overdue payables in respect of employees	The licence applicant must reconcile its liabilities as per the employees table to its underlying accounting records.
60.09	No overdue payables in respect of employees	The licence applicant must confirm that the employees table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

Article 61

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
61.01	No overdue payables to social/tax authorities	The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex F) to social/tax authorities as a result of contractual or legal obligations in respect of all employed individuals and service providers due to be paid by the 28 February preceding the licence season.
61.02	No overdue payables to social/tax authorities	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.

Article 61 (continued)

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
61.03	No overdue payables to social/tax authorities	The licence applicant must submit to the licensor a social/tax table as at the 28 February preceding the licence season showing: <ul style="list-style-type: none"> a) total balance payable to the social/tax authorities; b) total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February); c) total amount deferred (as defined in Annex 01 of Part 4); d) total amount disputed (as defined in Annex 01 of Part 4); and e) total amount subject to a pending decision by the competent authority (as defined in Annex F).
61.04	No overdue payables to social/tax authorities	The following information must be given, as a minimum, in respect of each overdue, deferred, disputed or pending amount as at 28 February, together with explanatory comment: <ul style="list-style-type: none"> a) Name of the creditor; b) Amounts overdue, including the due date(s) for each unpaid element, and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February); c) Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; d) Amounts subject to a pending decision by the competent authority and a brief description of the licence applicant's request; and e) Amounts disputed, including the case references and a brief description of the positions of all involved parties.
61.05	No overdue payables to social/tax authorities	The licence applicant must reconcile its liabilities as per the social/tax table to its underlying accounting records.
61.06	No overdue payables to social/tax authorities	The licence applicant must confirm that the social/tax table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

Article 62

UEFA REF	CRITERIA	MINIMUM UEFA REQUIREMENT
62.01	No overdue payables in respect of UEFA and the licensor	The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex 01 of Part 4) in respect of UEFA, additional entities designated by UEFA or the licensor as a result of obligations due to be paid by the 28 February preceding the licence season.
62.02	No overdue payables in respect of UEFA and the licensor	Payables in respect of UEFA include, but are not limited to, financial disciplinary measures imposed by the CFCB.
62.03	No overdue payables in respect of UEFA and the licensor	By the deadline and in the form communicated by the licensor, the licence applicant must prepare and submit a declaration confirming total payables to UEFA, additional entities designated by UEFA and the licensor and the absence or existence of overdue payables.

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**

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 63 & 64 – Legal group structure and ultimate controlling party, ultimate beneficiary and party with a significant or decisive influence

= 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 party that has 10% or greater direct or indirect ownership of the licence applicant or 10% or greater voting rights;
- e) any direct or indirect controlling entity of the licence applicant, up to and including the ultimate controlling party;
- f) any other football club, in respect of which any of the parties identified in (a) to (e) or any of their key management personnel have any ownership interest, voting rights, membership or any involvement or influence whatsoever in relation to its management, administration or sporting performance;
- g) the key management personnel of the licence applicant and if different, the registered member.

The reporting perimeter as defined in Article 66 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 and legal form of legal entity;
- b) Main activity of legal entity;
- c) Percentage of ownership interest (and, if different, percentage of voting rights).

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

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

The document must contain information on:

- a) the ultimate controlling party of the licence applicant;
- b) the ultimate beneficiary of the licence applicant, i.e. a natural person on whose behalf an entity or arrangement is owned or controlled or a transaction is conducted; and
- c) any party with significant or decisive influence over the licence applicant.

The following information must be provided in relation to each of the parties identified above as at the date of submission of this information to the Scottish FA:

- a) Name and, if applicable, legal form;
- b) Main activity;
- c) Percentage of ownership interest and, if different, percentage of voting rights in respect of the licence applicant;
- d) If applicable, key management personnel; and
- e) Any other football club in respect of which the party, or any of its key management personnel, has any ownership interest, voting rights or membership or any other involvement or influence whatsoever.

The licence applicant must confirm whether any change has occurred in relation to the information indicated in the paragraphs 1 and 2 above during the period covered by the annual financial statements up to the submission of the information to the Scottish FA. If a change has occurred, as a minimum the following information must be provided:

- a. The date on which the change occurred;
- b. A description of the purpose of and reasons for the change;
- c. Implications for the licence applicant's financial, operating and sporting policies; and
- d. A description of any impact on the licence applicant's equity or debt situation.

01.2 In relation to Article 65 – 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, accurate and in compliance with these regulations;
- 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.65 refers.
- d) Whether or not the licence applicant and, if different, the registered member or any parent company of the licence applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season.

Approval by 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.

01.3 In relation to Article 66 – 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 66) 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 72) 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) use and management of stadium and training facilities;
- i) women's football;
- j) youth development;
- k) financing, including equity that results in obligations on the licence applicant, or debt directly or indirectly secured or pledged against the licence applicant's assets or revenues.

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

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

01.4 In Relation to Article 67 – 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) A statement of changes in equity over the reporting period;
 - e) 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
 - f) 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.

In addition, the auditor must provide another statement about whether or not the annual financial statements comply with the accounting requirements set out in Financial Appendix E. If not, the statement must include a brief description of the requirements not met.

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.66 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 mini-mum 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 64 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 66, 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 Article 67.
- 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, an emphasis of matter, a key audit 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 Article 75 (Future financial information).
- e) If the auditor's report has, in respect of a **matter other than going concern**, an emphasis of matter, key audit 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 in-formation.

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.

01.5 In relation to Article 68 – 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.

01.6 In relation to Article 69 –Interim financial statements

= REPORTING PERIOD

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.

The interim period starts the day immediately after the annual accounting reference date and ends on the 31 December preceding the deadline for submission of the list of licensing decisions to UEFA.

. Exceptionally, if a licence applicant has an annual accounting reference date of 31 May, then it may prepare and submit interim financial statements for a six-month period ending 30 November.

= 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 under-gone 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 re-view 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.68 refers.

In addition, the auditor must provide another statement about whether or not the annual financial statements comply with the accounting requirements set out in Financial Appendix E. If not, the statement must include a brief description of the requirements not met.

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 mini-mum 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 65 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 66, 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 Article 69.
- 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**, an emphasis of matter, key audit 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 Article 75 (Future financial information).
- f) If the auditor's review report expresses, in respect of **a matter other than going concern**, an emphasis of matter, key audit 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 in-formation. The licence may be refused if this includes reference to errors and/or exceptions found.

01.7 In relation to Article 71 – No Payables Overdue towards football clubs

= 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 due to be paid by 28 February preceding the licence season.

= INTRODUCTION

For the purpose of criterion Article 71, payables are only those amounts due to football clubs as a result of:

- a) transfers of professional players, as defined in the FIFA Regulations on the Status and Transfer of Players, including any amount due upon fulfilment of certain conditions;
- b) players registered for the first time as professionals, including any amount payable upon fulfilment of certain conditions;
- c) training compensation and solidarity contributions as defined in the FIFA Regulations on the Status and Transfer of Players;
- d) 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 they play 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.

= TRANSFERS TABLE

All SPFL (Premiership) clubs must disclose all of their transfer activities (including loans) undertaken up to 28 February in a separate transfers 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 transfers table must disclose:

- a) all new player registrations (including loans) in the 12 month period up to 28 February irrespective of whether there is an amount outstanding to be paid as at 28 February;
- b) all transfers for which an amount is outstanding to be paid as at 28 February, irrespective of whether they were undertaken in the 12 month period up to 28 February 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 28 February, detailed by due date(s) for each unpaid element of the transfer payables;

- h) The balance payable as at 31 March (rolled forward from 28 February) 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 at 28 February;
- j) Amount subject to any claim/proceedings pending as at 28 February.
- k) Amounts disputed as at 28 February, including the case references and a brief description of the positions of all involved parties; and
- l) Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as at 28 February

The licence applicant must reconcile the total liability as per the transfers table 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 transfers 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.71 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.71.

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 28 February. 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*).

01.8 In relation to Article 72 - No overdue payables 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 from contractual or legal obligations due to be paid by 28 February preceding the licence season. For the purpose of criterion Article 72, the term 'employees' includes the following persons:

All professional players according to the *FIFA Regulations on the Status and Transfer of Players*;

- Those administrative, technical, medical and security staff (including service providers) listed in Part 3 – Section 5 and specifically Articles 36 to 52 (UEFA reference);
- Service providers performing any of the functions referred to in Article 36 to Article 52.

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.72. 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) Total balance payable;
- b) Total amount overdue as well as any remaining amount as at 31 March (rolled forward from 28 February);
- c) Total amount deferred;
- d) Total amount disputed. 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 28 February, including the due date for each unpaid element; and
- f) Any payable as at 31 March (rolled forward from 28 February), including the due date for each unpaid element, together with explanatory comment;
- g) Amounts deferred, including the original and new date(s) for each deferred element, and the date when a written agreement between the parties was concluded.
- h) Amounts disputed, including the case references and a brief description of the positions of all involved parties.

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.72 refers.

The licence applicant must reconcile the total liability as per the Employees Table to its 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.72.

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 re-port 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 28 February. 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 over-due 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 73 - No overdue payables 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 due to be paid by the 28 February 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 73 and Template Letter A 72-73 in Annex 03 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) Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
- c) Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded;
- d) Amounts subject to a pending decision by the competent authority and a brief description of the licence applicant's request; and
- e) Amounts disputed, including the case references and a brief description of the positions of all involved parties.

The licence applicant must reconcile the total liability as per the Social/Tax table to its 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.73.

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 28 February. 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 requested to a competent authority, in writing and in accordance with applicable law, to extend the deadline for payment of payables to social/tax authorities and the competent authority has confirmed in writing that this request has been deemed admissible and still pending by 31 March; or
- e) 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.

01.10 In relation to Article 75 – Future financial information

= REPORTING PERIOD

The licence applicant must prepare and submit future financial information to demonstrate to the licensor its ability to continue as a going concern until the end of the licence season if the auditor's report in respect of the annual financial statements or interim financial statements submitted in accordance with Article 67 and Article 69 includes, regarding going concern, an emphasis of matter, a key audit matter or a qualified opinion/conclusion..

Future financial information must cover the period commencing immediately after the later of the annual accounting reference date of the annual financial statements or, if applicable, the balance sheet date of the interim financial statements, and it must cover 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 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:

- a) A budgeted profit and loss account;
- b) A budgeted balance sheet;
- c) A budgeted cash flow; and
- d) 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 . 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, balance sheet and cash flow statement for the immediately preceding financial year and interim period (if applicable).

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.75 and Template Letter A.75 refer.

= ASSESSMENT OF THE FUTURE FINANCIAL INFORMATION

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.75 (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.75 (A) refers.

= SCOTTISH FA DECISION

The licence shall be refused:

- a) If the future financial information is not submitted to the Scottish FA.
- b) If 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) revaluation reserve
- xxvi) retained earnings
- xxvii) 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) grants/subsidies from national football body or government
- vii) other operating income;
- viii) total revenue (sum of items i to vii)

EXPENSES

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

PLAYER REGISTRATIONS

- xv) amortisation and impairment of intangible assets - player registrations or costs of acquiring player registrations;
- xvi) profit/loss on disposal of intangible assets - player registrations or income from the disposal of player registrations;
- xvii) other transfer income/expenses;
- xviii) total net result from player transfers (sum of items xv to xvii)

OTHER

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

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 reporting entity must disclose:

- i) The existence and amounts of restrictions on title, and property, stadium and equipment (such as the stadium and training facilities) pledged as security for liabilities or contingent liabilities;
- ii) The existence and carrying amounts of intangible assets whose title is restricted and the carrying amount of intangible assets (such as player registrations) pledged as security for liabilities or contingent liabilities;
- iii) The existence and carrying amount of financial assets and/or amount of future income (such as receivables and future income in respect of disposal of a player's registration, competition distributions/prize money, season ticket and other gate receipts, broadcasting rights and sponsorship arrangements) pledged as security for liabilities or contingent liabilities.

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 reporting period, 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) **REVALUATION RESERVES**

Where items of property, stadium, equipment and/or intangible assets are stated at revalued amounts, the revaluation surplus, indicating the change for the reporting period and any restrictions on the distribution of the balance to shareholders, must be disclosed.

iii) **OTHER RESERVES**

Any other form of reserves that is not contained in revaluation reserves, including any changes for the reporting period and any restrictions on the distribution of the balance to shareholders, must be disclosed.

iv) **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 AND ULTIMATE 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**

A related-party transaction means a transfer of resources, services or obligations between related parties, regardless of whether a price has been charged. A related-party transaction may or may not have taken place at fair value.

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 incurred in the reporting period in respect of 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, as a minimum, 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;
- b) notes equivalent to those in the annual financial statements; and
- c) disclosure of ANY EVENTS OR TRANSACTIONS THAT ARE MATERIAL TO AN UNDERSTANDING OF THE INTERIM PERIOD.

02.5 Financial Appendix E

BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS

A. PRINCIPLES

1. Financial statements as defined in Articles 66 and 68 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 United Kingdom Generally Accepted Accounting Principles, 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 65) 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 the duration of the player's original contract, up to a maximum of five years. This is achieved by the systematic allocation of the cost of the asset as an expense over the period of the player's contract, up to a maximum of five years. If the period of a player's contract with the club is extended, then the intangible asset carrying value of the player's registration plus any additional directly attributable contract negotiation costs (e.g. agent/intermediary fees) can either be amortised over the extended period of the player's contract, up to a maximum of five years from the date of the contract extension, 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.

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

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

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

- ii) If the management of the club is committed to permanently transfer a player's registration and the transfer occurs just after the statutory closing date, then the net book value of the player's registration on the balance sheet should be reviewed for impairment if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than the net book value. The accounting principle must be disclosed in the financial statements and must be applied consistently from one accounting period to another.
- iii) If the management of the club has temporarily transferred a player's registration for an amount lower than the amortisation cost.
- 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.
- g) Profit/loss on disposal of a player's registration must be calculated net of any amounts paid and/or payable that are directly attributable to the disposal of the player's registration, comprising:
 - a. realised conditional transfer compensation for amounts which have become payable on the disposal of the player's registration (e.g. sell-on fee payable to another club);
 - b. any other directly attributable amounts paid and/or payable to another party such as another football club, agent/intermediary, or national football association/league.
- h) The licence applicant must apply the following adjustments in respect of the permanent transfer of a player's registration between clubs that are related parties:
 - a. The club that has transferred in the player's registration must calculate the cost of acquiring the player's registration – for the calculation of an amortisation charge for the reporting period (for clubs using the capitalisation and amortisation method of accounting for player registrations) or for the costs of the player's registration (for clubs using the income and expense method of accounting for player registrations) – using the greater of the following amounts:
 - i. The actual transaction cost of acquiring the player's registration;
 - ii. The historical costs of the player's registration in the financial statements of the club that has transferred out the player. If the calculated amortisation charge is greater than the recorded amortisation charge or the calculated costs of the player's registration are greater than the recorded costs of the player's registration, then an appropriate adjustment must be made so that the difference is recognised in the restated financial statements.
 - b. The club that has transferred out the player's registration must calculate the disposal proceeds of the player's registration – for the calculation of the profit on disposal of the player's registration (for clubs using the capitalisation and amortisation method of accounting for player registrations) or for the income from the player's registration (for clubs using the income and expense method of accounting for player registrations) – using the lower of the following amounts:
 - i. The actual transaction proceeds on disposal;
 - ii. The net book value in respect of the costs of the player's registration in its financial statements.

If the calculated profit on disposal is lower than the recorded profit on disposal or the calculated income from the player's registration is lower than the recorded income from the player's registration, then an appropriate adjustment must be made so that the difference is recognised in the restated financial statements. The above accounting requirements apply by analogy to any other personnel, e.g. head coach, and release income/costs or similar paid to another club.

- i) If two or more players are transferred in opposite directions between clubs, the licence applicant must assess whether these transfers are to be considered as player exchange transactions under the terms of these regulations. If so, the international accounting requirements for the exchange of assets (i.e., currently International Accounting Standard 38, paragraphs 45-47) are to be applied when calculating the profit from the disposal of the outgoing player(s) and the registration costs for the incoming player(s). In principle, when calculating the profit from the disposal of the outgoing player's registration, the proceeds cannot exceed the net book value of the cost of the player's registration in the licence applicant's financial statements, adjusted to take account of any net cash paid in the context of the exchange transaction and the registration costs for the incoming player must be capitalised at the maximum at the carrying amount of the outgoing player, adjusted to take account of any net cash paid by the club in the context of the ex-change transaction. A player exchange transaction is when two or more players are transferred in opposite directions between clubs, and which typically includes one or more of the following conditions in respect of the players transferred in and out (not exhaustive list).
Transfers, incoming and outgoing:
- are included in the same transfer contract;
 - are included in different transfer contracts that are linked to each other;
 - are concluded in the same registration period;
 - do involve the same or similar payment obligations or payment deadlines for both the players transferred in and the players transferred out that are likely to offset each other.

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.
7. The licence applicant must apply the following adjustments in respect of the temporary transfer of a player's registration between clubs that are related parties:
- a. The club that has temporarily transferred in the player's registration must calculate an expense amount in respect of the player for the reporting period using the greater of the following amounts:
 - i. The actual transaction cost in the reporting period;
 - ii. The aggregate amount of the amortisation charge in respect of the player's registration and the employee benefit expenses in respect of the player for the period of the loan as recorded in the financial statements of the club that has temporarily transferred out the player. If the calculated expense is greater than the recorded expense, then an appropriate adjustment must be made so that the difference is recognised in the restated financial statements.
 - b. The club that has temporarily transferred out the player's registration must calculate an income amount in respect of the player for the reporting period using the lower of the following amounts:
 - i. The actual transaction income in the reporting period;
 - ii. The aggregate amount of the amortisation charge in respect of the player's registration and the employee benefit expenses in respect of the player for the period of the loan as recorded in the financial statements of the club that has temporarily transferred out the player. If the calculated income amount is lower than the recorded income, then an appropriate adjustment must be made so that the difference is recognised in the restated financial statements.

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 advertising revenues
 - a) Revenue in respect of sponsorship rights and advertising which are fixed considerations must be recognised on a proportionate basis over the period covered by the sponsorship rights and/or advertising arrangements.
 - b) Revenue in respect of sponsorship rights and advertising 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 65

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.64.

(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.]
[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

03.2 Template Letter A 67

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 also confirm that financial statements comply with the accounting requirements set out in Financial Appendix E.

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]

03.3 Template Letter A 69

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.

We also confirm that financial statements comply with the accounting requirements set out in Financial Appendix E.

(Signature)

Auditor

[Date of report]

[Address]

03.4 Template Letter A 71

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 Transfers 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 transfers table to the 'Accounts payable relating to player transfers' amount to the underlying accounting records as at 28 February 20XX.
2. Checking the arithmetic accuracy of the transfers 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 transfers 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 transfers table and highlighting the selected payments
5. If, according to the transfers table, there is an amount due as at 31 March 20XX in respect of transfer activities which occurred prior to 28 February 20XX, examining that before 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 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 transfers 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 28 February 20XX were effectively paid on 15 March 20XX and 25 March 20XX 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

03.5 Template Letter A 72/73

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 20XX. 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 to the underlying accounting records as at 28 February 20XX
- 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 28 February, 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 28 February 20XX have according to the accounting records of the Club since that date been paid in full by 31 March 20XX.

[or*] All the recorded payables towards employees arising before 28 February 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 to the underlying accounting records as at 28 February 20XX.
- 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 28 February, 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 28 February 20XX have according to the accounting records of the Club since that date been paid in full by 31 March 20XX.

[or*] All the recorded payroll taxes outstanding at 28 February 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

03.6 Template Letter A 75

[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 75 (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]

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 2021

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) = (d)-(d)	(j) = (c)-(h)	(k)	(l)
Acquired players														
Player 1 (XX/YY/ZZ)	30/01/20XX	30/06/20XX	0	200	200	0	33	0	0	33	0	167	n/a	n/a
Player 2 (XX/YY/ZZ)	30/08/20XX	30/06/20XX	0	300	300	0	88	0	0	88	0	212	n/a	n/a
Player 3 (XX/YY/ZZ)	30/01/20XX	30/06/20XX	0	320	320	0	55	0	0	55	0	265	n/a	n/a
Player 4 (XX/YY/ZZ)	30/06/20XX	30/06/20XX	240	0	240	0	120	0	0	120	240	120	n/a	n/a
Loaned players														
[name]														
[name]														
[name]														
Total							(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
 (j) 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]

On behalf of licence applicant

Transfers Table

The transfers table must be provided to the Scottish FA.

An illustration of a transfers table is set out below.

[Name] Licence applicant
Transfer payables table
As at 28 February 20XX and 31 March 20XX

Player details		Direct costs of acquiring the registration					Amount paid		Amount payable at 28 February 20XX			Payable 31 March 20XX	Comments on overdue payables at 31 March 20XX	
Name or number	Date of transfer/loan agreement	From (club)	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	Total amount capitalised at 28 February 20XX	Total amount paid by 28 February 20XX	Total amount payable at 28 February 20XX	To football club	Due date(s)	To other parties	Un-recognised conditional transfer fees at 28 February 20XX (i.e. contingent liability)	Amounts subject to any claim/proceedings pending
		(a)	(b)	(c)	(d)	(e)=(a)+(b)+(c)+(d)	(f)	(g)=(d)+(e) and (g)=(b)+(f)	(g)	(h)	(i)	(j)	(k)	(l)
Acquired players														
Player 1	30/01/20XX	Club X FC	200	-	-	200	100	100	100	30/01/20XX	-	-	-	Not overdue at 31/3/YY
Player 2	30/08/20XX	Club Y FC	200	100	-	300	100	200	100	30/08/20XX	-	-	-	Overdue at 31/12/XX; but paid in full by 31/03/YY
Player 3	30/01/20XX	Club Z FC	200	100	10	320	210	110	100	30/01/20XX	-	-	100	Overdue at 31/3/YY
Player 4	30/06/20XX	Club W FC	240	-	-	240	140	100	100	30/06/20XX	10	10	50	Not overdue at 31/3/YY
Player loans														
[name or number]														
[name or number]														
Total								(g)	(h)					

(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 A49 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 72

Employees Table

An illustration of an Employees Table is set out below

NAME	POSITION	START DATE	TERMINATION DATE	BALANCE DUE AT 28 FEB 20XX	BALANCE DUE AT 31 MAR 20XX	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 20XX		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	-		-
Total	Per accounts			£20,000	£20,000	-		-

Approved by the Board of Directors:

On behalf of the Board: (Signature)

03.11 Schedule A 73

Social/Tax payables

An illustration of a Social/Tax table is set out below.

NAME	DETAILS	BALANCE @ 28/2/YY	BALANCE @ 31/3/YY	DUE DATE	AMOUNTS SUBJECT TO ANY CLAIM/ PROCEEDINGS PENDING	COMMENT
HMRC	PAYE & NIC Dec 20XX	£10,000	-	-		Paid 15 Jan 20YY
HMRC	PAYE & NIC Jan 20YY	£10,000	£10,000	30/4/YY		Deferral agreement attached
HMRC	PAYE & NIC Feb 20YY	£10,000	£10,000	14/3/YY		Overdue
Total	Per accounts	£30,000	£20,000			

Approved by the Board of Directors:

On behalf of the Board: (Signature)

Date:

03.12 Schedule A 74

No overdue payables in respect of UEFA and the Scottish FA

An illustration of the declaration is set out below.

NAME	DETAILS	BALANCE @ 28/2/YY	BALANCE @ 31/3/YY	DUE DATE	AMOUNTS SUBJECT TO ANY CLAIM / PROCEEDINGS PENDING	COMMENT
UEFA	Decision X	£10,000	-	-		Paid 15 Mar 20YY
SFA	Decision Y	£10,000	£10,000	30/4/YY		Deferral agreement attached
UEFA	Decision Z	£10,000	£10,000	14/3/YY		Overdue
Total		£30,000	£20,000			

Approved by the Board of Directors:

On behalf of the Board: (Signature)

Date:

03.13 Schedule A 75 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
ON-PITCH PERFORMANCE			
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)			
REVENUE			
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)

	Actual – 12m to 30/06/XX	Budget – 12m to 30/06/YY	Budget – 12m to 30/06/ZZ
EXPENSES			
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			
PLAYER TRADING			
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			
WORKING CAPITAL			
Creditors – timing of payments	Average creditors days of 45	Average creditors days of 45	Average creditors days of 45
Debtors – timing of receipts			
CAPITAL EXPENDITURE			
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
FINANCING			
Loan repayments – amount and timing			
New funding – source, amount and timing			

ANNEX 04

MEDICAL EXAMINATION OF PLAYERS

Article 4 Medical records

4.01 Every player must be in possession of a complete medical history that is updated at least annually and which must comply with the requirements set out in Annex A.1.

4.02 Medical records must be kept up to date throughout the season and remain in the player's possession. It is the duty of the team doctor to record all medication administered to a player and enter the information in the player's medical record.

Article 5 Medical examination

5.01 A general physical examination must be conducted annually and must cover all medically relevant organ and function systems as set out in Annex A.2.1.

5.02 Neurological baseline screening of brain functions must be conducted annually in accordance with the requirements set out in Annex A.2.2.

5.03 Special cardiological examinations must be conducted as set out in Annex A.2.3 and in Annex A.2.4.

5.04 Special cardiological examinations must be conducted as set out in Annex A.2.3 and in Annex A.2.4.

Article 6 Laboratory examinations

6.01 Comprehensive laboratory screening must be conducted with the informed consent of the player and in accordance with national legislation (on confidentiality, discrimination, etc..) including the relevant parameters as set out in Annex A.3.

Article 7 Orthopaedic examination and functional tests

7.01 A comprehensive orthopaedic examination must be conducted annually, including functional tests of the complete locomotor system.

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

A1) MEDICAL RECORDS

A player's medical record must include the following information:

- a. History of any of the following medical conditions in the player's immediate family (i.e. parents or siblings):
 - o hypertension, stroke, hyperlipidemia;
 - o heart conditions including sudden cardiac death;
 - o vascular problems including varicose veins and deep venous thrombosis;
 - o diabetes;
 - o allergies, asthma;
 - o cancer, blood diseases/disorder;
 - o chronic joint problems;
 - o hormonal diseases/disorders;
 - o mental health disorders, especially depression
- b. The player's complete medical history, indicating whether the player has ever suffered any of the following:
 - o heart problems, arrhythmia/palpitations, syncope;
 - o head injury/concussion;
 - o allergies, asthma;
 - o recurrent infections;
 - o other major diseases;
 - o major injuries causing surgery, hospitalisation and/or absence from football of more than one month;

A1) MEDICAL RECORDS (continued)

- c. Details of complaints currently suffered by the player, including any of the following:
 - o general (muscle or joint) pain;
 - o chest pain, dyspnoea, palpitation, arrhythmia;
 - o dizziness, syncope;
 - o loss of appetite, weight loss;
 - o mental health disorders, especially depression
 - o sleep disorders;
- d. Details of any medication 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.

A2.1) GENERAL MEDICAL EXAMINATIONS

The general physical examination must cover the following:

- a. height
- b. weight
- c. blood pressure in supine position
- 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).

A2.2) A neurological baseline test is a non-invasive screening of brain functions, to be conducted before the start of the season. It should cover all clinical domains that might possibly be affected by a concussion. Ideally, baseline tests should be multimodal and include a focused medical history (including history of previous concussion and/or relevant co-morbidities), clinical assessment (e.g. based on the most up to date SCAT) and neurocognitive testing. Suitable tests can be clinical or device-based and include but are not limited to: SCAT (in the latest version applicable), VOMS, neuropsychological tests (guided by a neuropsychologist and/or computer system such as CNS Vital Signs or IMPACT, among others) and neurophysiological tests including investigations of the oculomotor and vestibulo-ocular system (e.g. vestibulo-ocular reflex, dynamic visual acuity and/or other standardised tests).

A2.3) A standard 12-lead electrocardiogram (ECG) must be performed annually.

A2.4) An echocardiography must be performed every two years, and an exercise stress ECG is recommended at the same interval.

A3) LABORATORY EXAMINATIONS

Laboratory screening must include the following parameters:

- a. blood tests (at least blood count, creatinine, sodium, potassium, CRP, glucose)
- b. urine tests
- c. sickle cell trait test (must only be conducted once, and only on players with an increased prevalence of genetic disorder and in players with abnormal blood count).

ANNEX 05
FINANCE SELF DECLARATION
CLUB DECLARATION – UEFA LICENSING

UEFA ARTICLE 59 & 66

Name of Club (“Club”)

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

Article 59

- 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 Sustainability Regulations;
- g) The Club’s reporting perimeter is defined in accordance with Article 65 of the UEFA Club Licensing and Financial Sustainability 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 99 of the UEFA Club Licensing and Financial Fair Play Regulations.

Article 66

- 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 - Signature)

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. LIST OF APPROVED MEDICAL COURSES**
- 5. DECLARATION ON REGULATED ROLES WITH CHILDREN**
- 6. SCOTTISH FA BOARD DIRECTIVE**
- 7. EXTRACT FROM UEFA MEDICAL REGULATIONS – 2025 EDITION**
- 8. RECRUITMENT AND TRAINING RECORD**

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 Chair 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 Chair 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 Chair 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 their 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 their 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 Chair 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 Chair 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 them.
- 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 Chair 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 Chair 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 Chair 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 2026 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 of the calendar year up to the date of the Club Licensing audit in 2026.

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.

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 Trauma and Medical Management in Football (ATMMiF)
- Intermediate Trauma and Medical Management in Football (ITMMiF)

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

Pursuant to Article 5.1(b), all members are directed by the Board of the Scottish FA to implement the following minimum standards for child wellbeing and protection in Scottish football:-

Full Member Clubs and registered members entitled to participate in the Scottish Women's Premier League

1. Subscribe and implement the Data Sharing Agreement for Child Protection across Scottish football.

2. Adopt and implement Scottish Football's Child Wellbeing and Protection Policy.
This policy must include the following documents, with no amendments:

- i) Introduction
- ii) Policy Statement
- iii) Appointment and Selection procedure
- iv) Responding to Concerns and Case Review procedure

This policy must also include information on the following areas in line with the criteria provided in the Appendix to this Directive:

- i) A Code of Conduct
- ii) Anti-bullying
- iii) Behaviours
- iv) Celebration
- v) Communication and Social Media
- vi) Health
- vii) Planning and organisation
- viii) Prevention planning
- ix) Relationships
- x) Travel and trips away from home

The Child Wellbeing and Protection Policy must have an introduction from the Chief Executive and/or Board/Committee.

The Child Wellbeing and Protection Policy must be published on the Club's website alongside contact details for the Child Wellbeing and Protection Officer/s.

The Club must also publish an organogram on the Club's website outlining the lines of accountability in relation to the child wellbeing and protection within the Club. This must include all activity the club has that does, or could, involve children and young people.

<p>3. Appoint, induct and train a suitable named contact as your Child Wellbeing and Protection Officer. The appointed Child Wellbeing and Protection Officer shall:</p> <ul style="list-style-type: none"> i) Undertake the “Children’s Wellbeing in Scottish Football” face to face training; or the sportScotland Child Wellbeing and Protection in Sport training; or other training approved by the Scottish FA from time to time; and, ii) Attend the “Managing Children’s Wellbeing in Scottish Football” training or the sportScotland Child Wellbeing and Protection Officer training; or other training approved by the Scottish FA from time to time; and, iii) Attend all Club Child Wellbeing and Protection Officer Network Meetings iv) Refresh the compulsory training at least every three years unless directed otherwise by the Scottish FA Wellbeing and Protection Team
<p>4. All persons in regulated work with children, as defined 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 Appointment and Selection procedure detailed in Scottish Football’s Child Wellbeing and Protection policy. This shall include:</p> <ul style="list-style-type: none"> i) PVG Scheme Membership for regulated work with children and young people; and, ii) Completion of a Self-declaration Form by the “person in regulated work” annually; 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” to the Fair Processing Notice Form.
<p>5. All “persons in regulated work”, and IN ADDITION all other people working, or conducting voluntary work, with children and young people under 18 years of age must:</p> <ul style="list-style-type: none"> i) Undertake the “Children’s Wellbeing in Scottish Football” training (face to face course or eLearning); or the sportScotland Child Wellbeing and Protection in Sport training; or other training approved by the Scottish FA from time to time; and ii) Be provided with, agree to the terms of, and subscribe to the Code of Conduct for child wellbeing and protection in Scottish football annually; and iii) Refresh the compulsory training at least every three years unless directed otherwise by the Scottish FA Wellbeing and Protection Team

The implementation of these minimum standards will be subject to audit and assessment as part of the existing Club Licensing process.

Affiliated National Associations, East of Scotland Football League, South of Scotland Football League, and West of Scotland Football League AND their affiliated and/or member and/or registered clubs or organisations:

1. Subscribe and implement the Data Sharing Agreement for Child Protection across Scottish football.

2. Adopt and implement Scottish Football's Child Wellbeing and Protection Policy.

This policy must include the following documents, with no amendments:

- i) Introduction
- ii) Policy Statement
- iii) Appointment and Selection procedure
- iv) Responding to Concerns and Case Review procedure

This policy must also include information on the following areas in line with the criteria provided in the Appendix to this Directive:

- i) A Code of Conduct
- ii) Anti-bullying
- iii) Behaviours
- iv) Celebration
- v) Communication and Social Media
- vi) Health
- vii) Planning and organisation
- viii) Prevention planning
- ix) Relationships
- x) Travel and trips away from home

The Child Wellbeing and Protection Policy must have an introduction from the Chief Executive and/or Board/Committee.

The Child Wellbeing and Protection Policy must be published on the Association/League/Club's website alongside contact details for the Child Wellbeing and Protection Officer/s.

The Association/League/Club must also publish an organogram on their website outlining the lines of accountability in relation to the child wellbeing and protection within the Association/League/Club. This must include all activity the Association/League/Club has that does, or could, involve children and young people.

3. Appoint, induct and train a suitable named contact as your Child Wellbeing and Protection Officer. The appointed Child Wellbeing and Protection Officer shall:
 - i) Undertake the “Children’s Wellbeing in Scottish Football” face to face training or the sportScotland Child Wellbeing and Protection in Sport training; or other training approved by the Scottish FA from time to time; and,
 - ii) Attend the “Managing Children’s Wellbeing in Scottish Football” training; or the sportScotland Child Wellbeing and Protection Officer training; or other training approved by the Scottish FA from time to time; and,
 - iii) Refresh the compulsory training at least every three years unless directed otherwise by the Scottish FA Wellbeing and Protection Team
 - iv) Attend all Scottish FA Child Wellbeing

4. All persons in regulated work with children, as defined 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 Appointment and Selection procedure detailed in Scottish Football’s Child Wellbeing and Protection policy. This shall include:
 - i) PVG Scheme Membership for regulated work with children and young people; and,
 - ii) Completion of a Self-declaration Form by the “person in regulated work” annually; and,
 - v) Two references approving the suitability of the “person in regulated work” to conduct regulated work with children; and,
 - vi) Provision of a Fair Processing Notice Form to the “person in regulated work”, and subscription by the “person in regulated work” to the Fair Processing Notice Form.

5. All “persons in regulated work”, and IN ADDITION all other people working, or conducting voluntary work, with children and young people under 18 years of age must:
 - i) Undertake the “Children’s Wellbeing in Scottish Football” training (face to face course or eLearning); or the sportScotland Child Wellbeing and Protection in Sport training; or other training approved by the Scottish FA from time to time; and
 - ii) Be provided with, agree to the terms of, and subscribe to the code of conduct for child wellbeing and protection in Scottish football annually; and
 - iii) Refresh the compulsory training at least every three years unless directed otherwise by the Scottish FA Wellbeing and Protection Team

The implementation of these minimum standards will be subject to audit and assessment conducted by the Scottish FA Wellbeing and Protection team. While the audit and assessment will only be carried out in respect of the Association/League it will include a demonstration of how the minimum standards are being implemented within their member and/or affiliated and/or registered clubs or organisations. The audit and assessment will be conducted on an annual basis. A minimum of six weeks written notice will be provided by the Head of Wellbeing and Protection of the date scheduled for the audit and assessment.

APPENDIX 7

EXTRACT FROM UEFA MEDICAL REGULATIONS — 2025 EDITION

V - Minimum medical requirements for players, team officials, the referee team and match officers

Article 12 General explanations

12.01

The minimum medical requirements stipulated in this chapter for the treatment of players, team officials, the referee team and match officers must be fulfilled by the hosts in all UEFA competitions.

12.02

Whenever medication set out in Annex B is required and not allowed in the country of a match, the host must provide a valid substitute medication.

12.03

All the items listed in Annex B must be provided by the host and in place in the stadium/hall on matchday -1 and matchday. The match delegate will verify that the minimum medical requirements have been fulfilled by 60 minutes before the first team's matchday -1 training session and between 120 minutes and 90 minutes before kick-off on matchday. The stadium/hall medical coordinator must be available on both days, to accompany the UEFA match delegate during these inspections. Even if no matchday -1 training session is held at the match stadium/hall, the stadium/hall medical coordinator is strongly encouraged to organise a matchday -1 inspection with the delegate to ensure that everything is in place for matchday.

12.04

If the referee team trains at the match stadium/hall on matchday -1 in competitions listed in Paragraph 14.01b) and Paragraph 15.02b), the host must ensure there is a medical doctor present with the pitchside emergency equipment listed in Annex B.1, even if the teams are not training at the match stadium/hall or not at the same time.

12.05

If UEFA or the host decide that a planned matchday -1 training session in one of the competitions listed in Paragraph 14.01b) and Paragraph 15.03b) will be relocated to a venue other than the match stadium/hall, for reasons of pitch quality or for any other reason, the host is responsible for ensuring that the same level of medical services is provided and the same minimum medical requirements are met at the alternative venue.

12.06

If a team plans to hold their matchday -1 training session, or any other training session on the days before or after the match, at a venue other than the match stadium/hall, it is the team's own responsibility to ensure the appropriate medical care.

Article 13 Pitchside medical equipment

13.01

If a team plans to hold their matchday -1 training session, or any other training session on the days before or after the match, at a venue other than the match stadium/hall, it is the team's own responsibility to ensure the appropriate medical care.

Article 14 Ambulance

14.01

One fully equipped ALS ambulance, staffed by at least one paramedic and a driver, must be present for the sole use of the players, team officials, referee team and match officers:

- a. on matchday at the stadium/hall in all UEFA competitions;

- b. for the teams' matchday -1 training sessions in all senior football competitions, with the exception of the Regions' Cup.

14.02

The ambulance must contain a fully equipped emergency medical bag containing a portable oxygen cylinder and an AED defibrillator distinct from the ones included in the pitchside medical equipment. It must be positioned in an area that best permits quick egress from the pitch area and/or dressing rooms for emergency medical evacuation. It must be in position:

2 hours before the match starts until 1 hour after the end of the match;

0.5 hours before the first matchday -1 training session until 0.5 hours after the end of the last training session (where applicable in accordance with Paragraph 14.01b).

14.03

The host club must confirm the location of the ambulance to the team doctors on their arrival at the stadium

14.04

For matchday -1 training sessions in competitions other than those listed in Paragraph 14.01b), the host club must ensure that an ambulance staffed with at least one paramedic and a driver is available within 15 minutes of the training venue in order to ensure emergency medical evacuation without delay. If this cannot be guaranteed, an ALS ambulance must be present on-site.

14.05

For all other training sessions held in connection with a UEFA match or tournament, the host club should ensure that an ALS ambulance, staffed by at least one paramedic and a driver, is available at a suitable location to permit emergency medical evacuation from the venue without delay.

14.06

Where ambulances are required at the stadium/hall, private ambulances should be used when public ones cannot be guaranteed, in order to secure the presence of the ambulance for the required duration.

Article 15 Medical staff

15.01

The stadium/hall medical coordinator is the person in overall charge of medical services at the stadium/hall. They must:

- a. organise the pitchside emergency briefing with the pitchside emergency doctor and both team doctors before the match, under the supervision of the match delegate. This meeting should take place 60 minutes before kick-off. The pitchside emergency briefing may also be held during the matchday-1 training sessions, provided that the same pitchside emergency doctor will be present on matchday. All pitch emergency procedures and roles/responsibilities should be agreed at this meeting, including the emergency evacuation route.
- b. organise the inspections as described under Paragraph 12.03.

15.02

The host is responsible for ensuring that one pitchside emergency doctor and stretcher team are present and in position at the latest from the time the teams arrive at the stadium/hall, until their departure:

- a. on matchday in all UEFA competitions;
- b. for the teams' matchday -1 training sessions in all senior football competitions, with the exception of the Regions' Cup.

15.03

The pitchside emergency doctor must have a good knowledge of English or must speak the languages of both teams.

15.04

The pitchside emergency doctor:

- a. is responsible for checking that the required pitchside medical equipment is present;
- b. is responsible for the emergency treatment of the players, team officials, referee team and match officers only;
- c. must arrive at the stadium/hall in enough time to prepare the equipment and medical services so that they are available and operational from when the teams arrive at the venue until their departure;
- d. must be familiar with medical plan of the stadium/hall and the local medical infrastructure;
- e. must be familiar before the match/training session with the specific types/brands of equipment provided, such as the defibrillator and airway and breathing equipment.

15.05

The pitchside emergency doctor role may be performed by one of the team doctors only in very exceptional cases and with the prior approval of UEFA's chief medical officer or medical unit, and the agreement of both teams.

Team doctors performing the role of pitchside emergency doctor must be trained to provide ALS treatment and to recognise and manage life-threatening conditions.

15.06

The stretcher team must be composed of at least two trained carriers, who must:

- a. have a recognised first-aid qualification;
- b. have previous stretcher-carrying experience;
- c. be physically fit enough to safely transport an injured player or official on the stretcher.

Article 16 Emergency medical room and equipment

16.01

An emergency medical room must be provided for all matches in UEFA competitions. This medical room must be easily accessible from the pitch and the players' dressing rooms and must comply with the medical equipment requirements set out in Annex B.2.

Article 17 Pre-match information provision

17.01

The following information must be sent by the host to the visiting team's medical staff and to the UEFA match delegate at least two weeks before a match. Exceptionally, if the information is not available, for example because of the timing of the draw, it must be sent to the visiting team and the UEFA match delegate no later than two days before the visiting team's travel day.

- a. Contact details of the host and stadium/hall medical staff, including at least the name and mobile telephone number of the stadium/hall medical coordinator.
- b. A stadium/hall map, clearly identifying:
 - i. the location of the ambulance for the sole use of players, team officials, the referee team and match officers;
 - ii. the emergency exit point from the pitch, tunnel and dressing room areas to the ambulance;
 - iii. the location of the medical room.

- c. Details of the emergency evacuation plan for serious injuries occurring in the pitch area on matchday (and matchday -1 where applicable);
- d. Contact details and address/location of the nearest hospital with accident and emergency facilities;
- e. Contact details of local surgeons and their associated specialisations;
- f. Contact details of one representative of the host who would be available to assist the visiting team with medical requirements once the team has left the host city, for example if a visiting doctor had to remain with an injured player.

Annex B - Medical equipment

B.1 Pitchside medical equipment

In order for the relevant UEFA competition match to take place, one AED, one bag valve mask and one spinal board 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 match stadium as the matchday stadium.

Additionally, the following equipment must be available as follows:

Pitchside medical equipment

Airways

Handheld suction	(mandatory)
Laryngeal mask airway	(mandatory)
Oropharyngeal airway	(mandatory)
Nasopharyngeal airway	(mandatory)
Lubricant	(recommended)
Intubation equipment	(recommended)

Breathing

Oxygen/trauma mask	(mandatory)
Pulse oximeter	(recommended)
Stethoscope	(mandatory)
Pocket mask	(recommended)
Spacer for bronchodilators	(recommended)
Portable oxygen cylinder(s)	(mandatory)

Circulation

IV cannula, various sizes	(mandatory)
Tourniquet	(mandatory)
Adhesive fixing materials	(mandatory)
Intravenous infusion equipment	(mandatory)
Intravenous fluid (1000ml)	(mandatory)
BP monitor with appropriate cuff	(mandatory)
Strong scissors	(mandatory)
Disposable gloves	(mandatory)
Intraosseous access device	(recommended)

Medication

Adrenaline (injectable)	(mandatory)
Benzodiazepines (PR/IV)	(mandatory)
Anapen or similar	(recommended)
Glucose tablets/gel	(mandatory)
Amiodarone (injectable)	(mandatory)
Bronchodilators (inhalation)	(mandatory)
Glyceryl trinitate (GTN)	(mandatory)
Glucagon	(recommended)
Antiemetic	(recommended)

Antihistamine	(recommended)
Dexamethasone or equivalent (injectable)	(mandatory)
Hydrocortisone	(recommended)
Strong analgesia (e.g. S-Ketamin, Pentrox or similar)	(recommended)

Extraction

Head blocks/hard collar	(mandatory)
Box splint/vacuum splint	(mandatory)
Privacy curtains or similar	(mandatory)
Basket stretcher	(recommended)

B.2 Medical room equipment

General

Examination and treatment table	(mandatory)
Two chairs	(recommended)
Running water	(recommended)
Toilet	(recommended)

Breathing

Oxygen cylinder	(mandatory)
Intubation equipment	(mandatory)
Surgical airway equipment	(recommended)
Nebuliser mask	(mandatory)
Pulse oximeter	(mandatory)
Stethoscope	(mandatory)
Spacer for bronchodilators	(recommended)

Circulation

Defibrillator/AED	(mandatory)
IV cannula, various sizes	(mandatory)
Tourniquet	(mandatory)
Adhesive fixing materials	(mandatory)
Intravenous infusion equipment	(mandatory)
Intravenous fluid (1000ml)	(mandatory)
Intraosseous access device	(recommended)
BP monitor with appropriate cuff	(mandatory)
Blood sugar gauge	(mandatory)
Monitoring unit (at least 1 channel ECG)	(recommended)

Personal protection

Sharps box	(mandatory)
Protective goggles	(recommended)

Medication

Bronchodilators	(mandatory)
Antihistamine	(mandatory)
Hydrocortisone	(mandatory)
Dexamethasone	(mandatory)
Glyceryl trinitrate (GTN)	(mandatory)
Glucagon or equivalent	(recommended)
Antiemetic	(mandatory)
S-ketamine or similar analgesia	(mandatory)

Wound care

Suture filaments >3 sizes	(mandatory)
Suture packs/instruments	(mandatory)
Gloves	(mandatory)

Bandages	(mandatory)
Dressing packs	(mandatory)
Local anaesthetics	(mandatory)
Syringes	(mandatory)
Needles	(mandatory)
Nasal tampons	(recommended)
Wound cleaning solution	(mandatory)

Additional items

Urine rapid analysis sticks	(recommended)
Tooth transport container	(recommended)
Ice and plastic bags	(mandatory)
Hand gel	(recommended)
Otoscope	(recommended)
Ophthalmoscope	(recommended)
Foil blankets or equivalent	(recommended)
Copy of WADA Prohibited List	(mandatory)
Penlight	(mandatory)
Tongue depressors	(recommended)

APPENDIX 8

RECRUITMENT AND TRAINING RECORD

NON-REGULATED ROLES - U18S

Staff/ volunteer Name	Role	Date Appointed	Code of Conduct signed date	Code of Conduct Update Due Date	CWSF Training complete date	CWSF Due Date	Initials of person entering details
John Test	Match day volunteer	09/09/2024	21/09/2024	11/10/2025	21/09/2022	20/09/2025	AE



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