

UEFA

Club Licensing System Guide

2022

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0. INTRODUCTION

0.1. CLUB LICENSING SYSTEM GUIDE

The introduction of club licensing in 2004 established a formal structure and mechanism through which the member associations could improve professionalism, governance and transparency, further club development, and ultimately create a sustainable and financially stable domestic football environment.

Over the years, the system evolved from a descriptive manual of criteria into a set of regulations with specific articles, which was further developed in 2010 with the introduction of financial fair play and the related club monitoring system.

The consistent application of the club licensing and financial fair play framework and the principle of equal treatment for clubs have been among the keys to its success. To help ensure this, the UEFA administration has actively communicated with its licensors through various channels, such as yearly workshops, individual training and assistance visits. The licensors have consistently shared their observations with UEFA and this ongoing collaboration has been priceless.

Thanks to feedback from licensors and their best practice examples, the regulations have evolved. Standards have been raised, improvements have been made, and clarification memos have been published when a greater understanding of some provisions proved necessary. All this has consolidated the regulatory framework.

Since the entry into force of the 2022 edition of the Club Licensing and Financial Sustainability Regulations (CL&FS) and the Club Licensing Regulations for the UEFA Women's Champions League (CLWCL), new chapters and concepts have been included such as:

- Football social responsibility
- Net equity rule
- Goalkeeper coaches
- Additional club's legal information
- Specificities of the CLWCL regulations

For this reason, along with the large quantity of information exchanged over the years, and the need to update some of the clarification memos, we felt an update of the 2021 guide was needed. The existing chapters have been fine-tuned and new sections added to help licensors implement the CL&FS and CLWCL.

Licensors have significant responsibilities, such as ensuring that their licence applicants receive the knowledge they need to prepare a suitable licensing file, such as information on submission requirements and deadlines, and help fulfilling the licensing requirements. The aim of this guide is therefore to provide licensors with support in implementing the club licensing part of the regulations, along with a deeper understanding of some specific topics. It will be regularly updated and developed, with new chapters added whenever necessary. This guide will facilitate the consistent and equal application of the club licensing system in all 55 national associations.

A document such as this is the result of close collaboration within the club licensing network and UEFA is grateful to all the people who contributed directly or indirectly to this guide.

0.2. TRANSITIONAL PERIODS AND EXCEPTIONS

Before going into the details of the new regulations, it is important to remember that some articles will enter into force following a transitional period or with some exceptions as set out in Articles 103 CL&FS and 67 CLWCL:

Articles/paragraphs entering into force at a later stage:

Entering into force on 1 June 2023	B criteria	A criteria	Entering into force on 1 June 2024	B criteria	A criteria
UEFA Club Licensing & Financial Sustainability Regulations					
Article 21 – Women’s football activities	X				
Article 49 – Goalkeeper coach of the first squad		X			
Article 52 – Goalkeeper coach of youth teams	X				
Article 69 – Net equity rule	X		Article 69 – Net equity rule		X
UEFA Club Licensing Regulations for the UEFA Women’s Champions League					
Article 40 – Assistant coach of women’s first squad		X	Paragraphs 14.02, 14.04, 14.05 – Definition of licence applicant and three-year rule		X
Article 41 – Goalkeeper coach of women’s first squad	X				
Paragraphs 56.02, 56.04, 56.05 - Annual financial statements		X	Paragraph 56.03 – Annual financial statements		X* UWCL GS

**For the clubs that will participate in the group stage of the 2024/25 UEFA Women’s Champions League, Paragraph 56.03 requesting women’s clubs to audit their annual financial statements enters into force on 1 June 2024. For all the other clubs, it will enter into force on 1 June 2025*

Paragraphs/articles that entered into force with exceptions for the 2023/24season:

UEFA Club Licensing & Financial Sustainability Regulations	
Article 20 – Youth teams	From 1 June 2023, the licence applicant must have at least three youth teams in the 10-21 age range instead of four .
Article 21 – Youth coaches	At least two of the licence applicant’s youth team coaches must hold one of the designated minimum coaching qualifications. From 1 June 2023, this is increased to three youth coaches.
UEFA Club Licensing Regulations for the UEFA Women’s Champions League	
Article 20 – Women’s youth teams	From 1 June 2023, the licence applicant must have at least one youth team within the 12-21 age range instead of two .
Article 42 – Youth women’s teams’ coaches	For the 2023/24 season the licence applicant must have appointed at least one qualified coach with the minimum coaching qualification designated by its national association. From 1 June 2023, this is increased to two youth coaches.

1. LICENSOR AND LICENSING ADMINISTRATION

1.1. INTRODUCTION

Chapter 1 'Licensor' of the CL&FS sets out the responsibilities of a UEFA member association (or its affiliated league) acting as a licensor. These include the appointment of a licensing administration, the establishment of decision-making bodies, the core process and assessment procedures.

1.2. OBJECTIVES

The requirements in chapter 1 'Licensor' aim to:

- promote the professional management and continual improvement of the club licensing system and the club monitoring process;
- ensure the credibility of the club licensing system and club monitoring process.

1.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (EDITION 2022)

Article 5 Responsibilities of the licensor

5.01 The licensor is a UEFA member association and governs the club licensing system.

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

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

5.04 In particular the licensor must:

- a) establish an appropriate licensing administration as defined in Article 6;
 - b) establish at least two decision-making bodies as defined in Article 7;
 - c) set up a catalogue of sanctions as defined in Article 8;
 - d) define the core process as defined in Article 10;
- e) assess the documentation submitted by the licence applicants, consider whether this is appropriate and define the assessment procedures in accordance with Article 11;
- f) ensure equal treatment of all licence applicants and guarantee them full confidentiality with regard to all information provided during the licensing process as defined in Article 12;
- g) determine to its comfortable satisfaction whether each criterion has been met and what further information, if any, is needed for a licence to be granted.

Article 6 –Licensing administration

6.01 The licensor must appoint a licensing manager who is responsible for the licensing administration.

6.02 The tasks of the licensing administration include:

- a) preparing, implementing and further developing the club licensing system;
 - b) providing administrative support to the decision-making bodies;
 - c) assisting, advising and monitoring the licensees during the season.
- d) informing UEFA of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor, including a change of legal form, legal group structure (including change of ownership) or identity;

e) serving as the contact point for and sharing expertise with the licensing departments of other UEFA member associations and with UEFA itself.

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

1.4. COMPLIANCE WITH LICENSOR REQUIREMENTS

1.4.1. Responsibilities

A UEFA member association is the licensor and as such operates the club licensing system in its territory. Under the principle of subsidiarity, it also grants licences for entry UEFA club competitions. Under certain conditions as set out in Annex B of the CL&FS, a UEFA member association may delegate the club licensing system to its affiliated league.

Furthermore, licensors decide how to apply the club licensing system (domestic and international club competitions) as well as its scope (UEFA club competitions only, top division only or lower divisions as well).

In some circumstances, when they deem it is appropriate, licensors may also choose to set higher club licensing requirements for a UEFA licence. For example, this might be a greater number of youth coaches or additional personnel and administrative roles, such as a marketing officer or a pitch officer.

Essentially, as set out in Article 5 of the CL&FS, licensors are responsible for:

- establishing an appropriate licensing administration;
- establishing at least two decision-making bodies;
- setting up a catalogue of sanctions;
- defining the core process;
- assessing the documentation submitted by the applicants, considering whether it is appropriate and defining the assessment procedures;
- ensuring equal treatment of all applicants and guaranteeing them full confidentiality with regard to any information provided during the process;
- determining to its comfortable satisfaction whether each criterion has been met and whether any further information is needed for a licence to be granted.

Licensors must also ensure that all applicable provisions defined in part II of the CL&FS are correctly integrated into national club licensing regulations, which must then be submitted to the UEFA administration for review. Within this context, it is the licensors' responsibility to ensure that the above-mentioned provisions are correctly implemented, since UEFA reviews national club licensing regulations, but does not accredit them.

To further promote professional management and continual improvement in the running of the club licensing system and club monitoring process, licensors must comply with all the requirements in part II of the 2022 [UEFA Club Licensing Quality Standard](#) (the Standard). Compliance with the above requirements is assessed annually by an independent certification body, which issues a certificate that is valid for one season.

1.4.2. The licensing administration

The licensing administration is fundamental as it is the body responsible for implementing and operating the club licensing system. It develops the system, provides the decision-making bodies with administrative support, and assists and monitors the licensees during the season.

In addition, it must establish internal controls and perform risk assessments of its club licensing and monitoring processes and have access to any of the licensor's information and documentation, such as registration of players and coaches, that is relevant to the club licensing and club monitoring processes.

It usually comprises a top management representative, a licensing manager, a deputy licensing manager and licensing experts.

The top management representative is responsible for club licensing and club monitoring and should:

- understand the club licensing system and its needs
- provide support for the club licensing and monitoring administration
- ensure that training is made available to all those involved in the club licensing system and that know-how is transferred should personnel changes occur
- ensure there is an annual review of the system and processes
- establish a suitable organisation for the club licensing system with appropriate resources to manage it effectively.

The licensing manager is responsible for:

- managing and coordinating the licensing administration;
- providing support for the decision-making bodies;
- assisting clubs throughout the season;
- acting as the main point of contact for UEFA.

The licensing manager's working time should essentially be dedicated to running the licensing and monitoring processes and this person must be able to communicate fluently, both orally and in writing in one of the official UEFA languages.

In particular, a licensing manager should have the right skills to ensure the effective running of the system. This includes:

- ability to assist and provide consultation;
- assessment and reporting skills, essentially requiring a good attention to detail and analytical skills;
- ability to handle pressure from both internal influences (e.g. top management) and external, e.g. media, government, supporters;
- good communication skills in order to establish a good relationship with clubs and provide media with correct information;
- ability to identify areas for improvement and implement more efficient procedures.

Based on the above, it is important for a licensing manager to have a financial or legal background. If the licensing manager does not have specific expertise in either of these areas, the role of the licensing experts gains more importance and they have to be further relied upon. Other areas where a licensing manager should be adept are having a good knowledge of football and its rules and regulations, not only those of the national association, but also of UEFA and FIFA when applicable.

Licensing managers must also collaborate with other departments within the national association. This is fundamental both when drafting the national club licensing regulations and implementing them. The areas of collaboration include:

- Football development
 - Sporting criteria: youth development programme, youth teams
 - Personnel and administrative criteria: coaching qualifications
 - Sporting criteria: refereeing matters and Laws of the Game
- Competitions
 - Infrastructure criteria: subject to a dedicated stadium department/unit
 - Infrastructure criteria: define minimum requirements for training facilities
- Registrations
 - Financial criteria: overdue payables towards football clubs
- Legal
 - Definition of the legal group structure, ultimate controlling party and reporting perimeter
- Disciplinary
 - Assistance in establishing suitable and effective sanctions
- Football social responsibility
 - Implementation of policies for equality and inclusion, anti-racism, youth protection and welfare, and environmental protection

Additionally, each licensing administration is equipped with other staff and licensing experts that provide licensing managers with support on administrative and technical matters. Licensing experts assess the licensing

documentation and report to either the licensing manager or the decision-making bodies. The experts may be either employees of the licensor or external service providers.

The CL&FS require at least one staff member or an external financial expert to have a financial background and a diploma in accounting/auditing, or at least several years of experience in this field. Should a licensor decide to appoint an external financial expert, it is advisable for this person to be located in the vicinity of the licensor's office, as he will need to constantly collaborate with the licensing manager to assess applicants/licensees' financial information.

In addition to the above, the Club Licensing Quality Standard (Requirement 1) requires that the licensing administration work in close cooperation with the communication officer to ensure that the public information regarding club licensing and club monitoring matters is handled properly.

2. DECISION-MAKING BODIES

2.1. INTRODUCTION

The CL&FS require a two-step procedure with decision-making bodies specialised in the club licensing sector. In accordance with Article 7 of the CL&FS, licensors must have at least two such bodies: the first instance body (FIB) and the appeals body (AB). These bodies decide whether a licence may be granted or not. Furthermore, the AB's decision final, unless otherwise specified by a licensor's regulations: in certain national associations, the club licensing system comes under the authority of additional instances, e.g. a court of arbitration, which take the final and binding decision. It is also important for the decision-making bodies to be established and follow procedures in accordance with Paragraph 7.09 of the CL&FS and relevant requirements contained in the 2022 [UEFA Club Licensing Quality Standard](#) (in particular requirements 3, 4, 5, 6 and 18).

2.2. OBJECTIVES

The objectives of the regulatory provision on the club licensing decision-making bodies are to:

- establish the licensor's obligation to have two club licensing decision-making bodies, one in the first instance and the second for appeals, in accordance with UEFA's minimum requirements;
- establish a clear licensing procedure for these two club licensing decision-making bodies;
- define the scope of appellants before the appeals body;
- ensure that final, binding licensing decisions are made within the deadline to submit the lists of licensing decisions to UEFA;
- guarantee that the applicants have a double degree of jurisdiction before the licensor; a fair, impartial and independent licensing process; and compliance with fundamental procedural rights.

2.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 7 – The decision-making bodies

7.01 The decision-making bodies are the First Instance Body and the Appeals Body and they must be independent of each other.

7.02 The First Instance Body decides on whether a licence should be granted to an applicant on the basis of the documents provided by the submission deadline set by the licensor and on whether a licence should be withdrawn.

7.03 The Appeals Body decides on appeals submitted in writing and makes a final decision on whether a licence should be granted or withdrawn.

7.04 Appeals may only be lodged by:

- a) a licence applicant who received a refusal from the First Instance Body;
- b) a licensee whose licence has been withdrawn by the First Instance Body; or
- c) the licensing manager on behalf of the licensor.

7.05 The Appeals Body makes its decision based on the decision of the First Instance Body and all the evidence provided by the appellant with its written request for appeal and by the set deadline.

7.06 If a UEFA member association has an arbitration tribunal specified in its statutes, this court decides whether the club licensing system comes under its authority. In this respect, particular attention must be paid to the relevant deadlines for entering the UEFA club competitions.

7.07 Members of the decision-making bodies are elected or appointed in accordance with the UEFA member association statutes and must:

- a) act impartially in the discharge of their duties;
- b) abstain if there is any doubt as to their independence from the licence applicant or if there is a conflict of interest. In this connection, the independence of a member may not be guaranteed if he/she or any member of his/her family (spouse, child, parent or sibling) is a member, shareholder, business partner, sponsor or consultant of the licence applicant;

- c) not act simultaneously as licensing manager or member of licensing administration;
- d) not belong simultaneously to a judicial statutory body of the licensor;
- e) not belong simultaneously to the executive body of the UEFA member association or its affiliated league;
- f) not belong simultaneously to the personnel of an affiliated club;
- g) include at least one qualified lawyer and one qualified financial expert holding a qualification recognised by the appropriate national professional body.

7.08 The quorum of the decision-making bodies must be at least three members. In case of a tie, the chair has the casting vote.

7.09 The decision-making bodies must operate according to procedural rules – to be defined by the licensor – that, as a minimum, must regulate the following standards:

- a) Deadlines (e.g. submission deadline, etc.);
- b) Safeguards of the principle of equal treatment;
- c) Representation (e.g. legal representation, etc.)
- d) The right to be heard (e.g. convocation, hearing)
- e) Official language (if applicable)
- f) Time limit for requests (e.g. calculation, compliance, interruption, extension)
- g) Time limit for appeal
- h) Effects of appeal (e.g. no delaying effect)
- i) Type of evidence requested
- j) Burden of proof (e.g. licence applicant has burden of proof)
- k) Decision (e.g. in writing with reasoning, etc.)
- l) Grounds for complaints
- m) Content and form of pleading
- n) Deliberation/hearings
- o) Cost of procedure/administrative fee/deposit

2.4. JURISDICTION OF THE DECISION-MAKING BODIES AND PROCEDURE BEFORE THESE BODIES

2.4.1. The decision-making bodies

Article 7 of the CL&FS Regulations first introduces the licensor's two internal decision-making bodies in charge of granting or refusing the licence for UEFA club competitions, i.e. the first instance body and the appeals body. These two bodies also have the authority to withdraw licences.

Article 7 further specifies the parties entitled to lodge appeals against decisions of the first instance body. The external arbitration tribunal is competent to act as the third instance in the licensing process and make the final and binding licensing decision, more particularly with the necessity to adapt the licensing process to enable this third instance to issue its licensing decision by the deadline to submit the list of licensing decisions to UEFA.

The last paragraphs of Article 7 cover the members of the two internal club licensing decision-making bodies (how they are elected or appointed, their duties and incompatibilities), the quorum that must be reached to make valid decisions and, last but not least, the procedural rules according to which the decision-making bodies must operate.

2.4.2. Two-step procedure with specialised internal decision-making bodies

UEFA introduced its club licensing system to establish, within each licensor, a two-step procedure with specialised decision-making bodies.

The use of specialised judicial bodies was not invented by UEFA. In the state legal system, courts exist whose jurisdiction is limited to a specific sector and can be used by natural and legal persons: the trade court or the labour court, for instance.

UEFA decided to use specialised decision-making bodies for its club licensing system in order to guarantee:

- transparency
- credibility
- necessary knowledge and skills
- independence to avoid conflicts of interest
- proper functioning
- availability during a specific timeframe
- well-defined competencies and procedures
- affordability

All 55 licensors may use their own terminology to name their decision-making bodies, taking care to clearly distinguish them from all their other judicial bodies. UEFA has used generic names for the two club licensing decision-making bodies, i.e. the first instance body and the appeals body, though they may be 'commissions', 'committees' or 'bodies', depending on national preference and it would be judicious to use the terms 'club licensing' and 'appeals' in the names.

To guarantee the applicants a fair procedure, both decision-making bodies must be independent of each other. UEFA grants applicants the right to submit their licensing application before two separate bodies of the licensor.

2.4.3. Jurisdiction of the first instance body

The first instance body has the competence to grant, refuse and withdraw the licence required to enter UEFA club competitions in a clearly defined procedure. Its fundamental role is to assess whether all mandatory club licensing criteria have been fulfilled and, if so, grant a licence. If not, the licence will have to be refused. While a licence refusal is assuredly not popular, as it has a major impact on the applicant concerned, it exists to ensure the objectives of UEFA's club licensing system (as defined in Article 2 of the CL&FS Regulations) are achieved.

2.4.4. Jurisdiction of the appeals body

The appeals body is only called upon when written appeals are lodged against first instance body decisions. While all applicants must undergo the licensing process before the first instance body, the number of cases dealt with by the appeals body is limited. The first instance body therefore acts as a filter.

Even though it is generally less active than the first instance body, the appeals body has the same competence to grant, refuse and withdraw a licence.

If an appeal is filed, the appeals body makes the final decision at the (internal) level of the licensor. Depending on the national law applicable, an arbitration or state court may in principle be competent to issue final and binding licensing decisions.

2.4.5. Scope of potential appellants against the decision of first instance

Paragraph 7.04 of the CL&FS Regulations sets out the parties that are entitled to appeal against the first instance body's licensing decisions: only the licensing decision addressee can lodge an appeal before the appeals body. No other interested clubs have this procedural right under the CL&FS Regulations. As a result, competitor clubs, which could gain a spot or a better place in UEFA competitions – for example, play the UEFA Champions League instead of the UEFA Europa League – should any better-ranked clubs not be granted the licence, are not entitled to appeal against licensing decisions by the first instance body.

Moreover, licensors may decide to include an option in their national club licensing regulations for the licensor to appeal against decisions of the first instance body. In the last edition of the CL&FFP Regulations, it was up to the licensor to designate its competent appeals body. In the CL&FS Regulations, the competent body has been designated uniformly for all 55 licensors and the licensing manager has now been granted the power to appeal against decisions of the first instance body on behalf of the licensor.

2.4.6. Basis of the licensing decision by the appeals body

Under Paragraph 7.05 of the CL&FS Regulations, the appeals body makes the final licensing decision on the basis of the first instance decision and all admissible evidence provided by the appellant in accordance with the appeal procedure.

2.4.7. External third instance decision-making body

The UEFA Statutes require member associations to refer disputes of national dimension to an arbitration court. Article 60 of the [UEFA Statutes](#) (2022) states that UEFA member associations “*shall include in their statutes a provision under which disputes of national dimension arising from or related to the application of their statutes or regulations shall, subject to their national legislation, be referred in the last instance to an independent and impartial court of arbitration, to the exclusion of any ordinary court*”.

The Court of Arbitration for Sport (CAS) in Lausanne is fully recognised under Swiss law and its awards are internationally and legally imposable. It is the highest jurisdiction in the football industry. However, licensors are advised to refer disputes of national dimension to a national arbitration tribunal. This is because a national arbitration tribunal will be:

- more familiar with national law;
- fluent in the national language, so no need to translate all documents into English or French (the languages used by the CAS);
- geographically closer to the parties, i.e. the UEFA member association and its affiliated clubs;
- less expensive than CAS: no travel to Lausanne, translations, etc.

However, licensors are free to choose the CAS as their independent and impartial court of arbitration. Some have done so.

The main issue is whether or not the club licensing system – and more particularly the decision-making process leading to the granting or refusal of the licence – falls under the jurisdiction of the independent and impartial court of arbitration defined in the licensor’s statutes.

In this respect, the licensor has the following options:

- 1) the independent and impartial court of arbitration is competent and it will then take the final and binding decision to grant/refuse the licence; or
- 2) the independent and impartial court of arbitration has no jurisdiction and the final and binding licensing decision is then made by the licensor’s club licensing appeals body.

If an independent and impartial court of arbitration is given jurisdiction, such a third decision-making body needs time to proceed and decide. The licensor’s licensing process (especially its deadlines) will therefore need to be adapted to ensure that a final and binding licensing decision can be made and submitted to UEFA by the deadline, usually 31 May each year.

Given the risk of failing to provide a final and binding decision by that date, a few licensors have argued that it is in practice very difficult to conduct three licensing decision-making procedures (with three separate decisions), i.e. before the first instance body, then the licensor’s appeals body, and then before the external arbitration tribunal, in just two months, April and May. Further to exception requests filed by these licensors, UEFA decided to accept their requests, allowing them to have two club licensing decision-making bodies instead of three, i.e. one single internal decision-making body and the external independent and impartial court of arbitration.

Not all 55 licensors are in the same situation; while a few licensors requested and were granted exceptions, others succeed in conducting three licensing procedures in two months. This is certainly not easy and imposes a very tight schedule and for this reason licensors are recommended to issue FIB/AB decisions as early as possible.

For the good organisation and smooth running of UEFA club competitions it is absolutely necessary for UEFA, the licensors and the clubs to have reached final and binding licensing decisions by 31 May, having first complied with *due process* in respect of the applicants.

Final and binding licensing decisions are taken at national level, by the competent body of the licensor or the independent and impartial court of arbitration, with no interference from UEFA.

However, UEFA retains the right to accept or reject a club’s admission to its competitions. The licence granted in accordance with the CL&FS Regulations is one of the admission criteria listed in the competitions’ regulations.

Should it be discovered that a licence has been granted unjustly, i.e. not all mandatory club licensing criteria were fulfilled, the club concerned will not be admitted to the competitions. Furthermore, the licensor will then be under the scrutiny of the UEFA Club Financial Control Body, which will be entitled to impose disciplinary measures.

2.4.8. Impartiality, independence and knowledge

The aims of Paragraph 7.07 of the CL&FS Regulations are the impartiality, independence, knowledge and know-how of both internal club licensing decision-making bodies.

First of all, their members are required to “*act impartially in the discharge of their duties*” and “*must abstain if there is any doubt as to their independence from the licence applicant or if there is a conflict of interest*”.

This is followed by a list of positions that internal club licensing decision-making body members cannot hold simultaneously, within the licensor, the UEFA member association or its professional league, or an affiliated club.

Two other restrictive amendments have now been introduced in the CL&FS Regulations. First, besides the licensing manager, the members of the licensing administration can no longer sit on both club licensing decision-making bodies. Second, no personnel of affiliated clubs may sit on both club licensing decision-making bodies. Under the CL&FFP Regulations, only the management personnel of affiliated clubs were concerned by this incompatibility rule.

Experts in law and finance can help to make correct licensing decisions on the merits, in accordance with all procedural rules. So, to ensure that appropriate knowledge is available, UEFA requires a qualified lawyer and a qualified financial expert to sit on both internal decision-making bodies.

The objective of the above requirements is to ensure that the club licensing regulations are equally and properly applied to all applicants. The UEFA Club Licensing System must not be impaired by political decisions.

2.4.9. Quorums of both internal decision-making bodies

Paragraph 7.08 of the CL&FS Regulations requires a quorum of at least three members for the licensor’s club licensing decision-making bodies to take legally valid decisions.

From the perspective of the applicants, this is judicious as it forces an exchange of views, a debate and well-founded arguments supporting the decision taken. Clubs are therefore better protected from arbitrary licensing decisions by a single person. Minority opinions may be mentioned in the body’s decisions.

Moreover, considering potential recusals (e.g. due to a conflict of interest or a lack of independence), or absences, such as for sickness, the quorum makes it necessary to appoint at least five members to each body. The quorum is therefore reached and valid licensing decisions can be made.

2.4.10. Procedural rules

Paragraph 7.09 of the CL&FS Regulations requires UEFA’s 55 licensors to operate the UEFA Club Licensing System in accordance with procedural rules. UEFA’s approach is that the licensors should define the procedural standards; in other words, the content is left up to the individual licensor, depending on its national context and law. Licensors are recommended to refer to the rules governing administrative procedure applicable to public law matters, as the licensing procedure is more comparable to administrative procedure than it is to criminal and civil procedures.

Considering the broad margin of manoeuvre granted to all licensors, the procedural rules governing the two internal club licensing decision-making bodies is bound to vary from one licensor to the other. All licensors are also free to decide (directly in the text or as an annex to the national club licensing regulations or in separate regulations) when these procedural rules are included.

All parties involved in the licensing process must be provided with clearly defined procedural rules. It is important to guarantee the applicants’ fundamental procedural rights. Such fundamental procedural rights protect both the clubs and the licensors. Another obligation in the licensing process is the principle of equality of treatment.

3. CATALOGUE OF SANCTIONS

3.1. INTRODUCTION

The UEFA Club Licensing System provides for a specific sanctioning regime.

The most important club licensing criteria, defined in Paragraph 18.01 of the CL&FS Regulations (previously known as A criteria), result in the licence being refused when they are not fulfilled.

A small number of club licensing criteria (previously the B criteria), exhaustively listed in Paragraph 18.02, do not lead to a licence refusal if not met, but to a disciplinary measure carefully chosen by the licensor from a catalogue of sanctions depending on the seriousness of the breach.

All violations of club licensing obligations other than the non-fulfilment of the criteria are sanctioned under the applicable disciplinary regulations.

Article 8 describes how licensors should sanction the non-fulfilment of B criteria and breaches of other club licensing obligations.

3.2. OBJECTIVES

Article 8 of the CL&FS Regulations establishes the licensor's obligation to:

- define a catalogue of sanctions for the non-fulfilment of club licensing criteria of minor importance;
- refer the licensing regulation violations, other than non-compliance with club licensing criteria, to its disciplinary regulations.

3.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 8 – Catalogue of sanctions

8.01 To guarantee an appropriate assessment process, the licensor must:

- a) set up a catalogue of sanctions for the club licensing system for the non-respect of the criteria referred to in Paragraph 18.02 which may include a caution, a fine, the obligation to submit evidence or fulfil certain conditions by a certain deadline, etc. It falls to the competent national bodies to impose these sanctions on the licence applicants/licensees;
- b) refer to the national disciplinary regulations in respect of violations of other licensing regulations (e.g. submission of falsified documents, non-respect of deadlines, sanctions against individuals, etc.).

3.4. SANCTIONING REGIME IN THE UEFA CLUB LICENSING SYSTEM

3.4.1. Sanctions for the non-respect of the club licensing criteria defined in Paragraph 18.01 of the CL&FS Regulations

For most of its club licensing criteria, i.e. those considered as the most important in Paragraph 18.01 of the CL&FS Regulations, UEFA has adopted a very clear and simple approach: should any of these criteria (the former 'A criteria') not be fulfilled, the consequence will always be the same, i.e. a licence refusal. This is significant because it prevents an applicant from entering UEFA club competitions, so the sporting and financial impact of a licence refusal is considerable. The UEFA Club Licensing System is governed by a black or white decision on its most important criteria as defined in Paragraph 18.01 of the CL&FS Regulations.

In the PAS Giannina v UEFA case (CAS 2013/A/3233), the Court of Arbitration for Sport ruled that *"in case of non-fulfilment of one of the above conditions [any 'A criteria'] the licence must therefore be refused and the club cannot be admitted to the UEFA competition"*. It also highlighted that *"the mere existence of overdue payables is indeed sufficient to declare"* a club ineligible for the UEFA club competitions. The CAS also stated that *"as to the*

purported violation of the proportionality principles, the Panel observes that the condition of a valid licence issued in accordance with the UEFA CL&FFP Regulations is a condition of entry of the competition. ... if this condition is not fulfilled, the club cannot be admitted to the competition. Accordingly, there is no room for any test of proportionality”.

3.4.2. Sanctions for the non-respect of the club licensing criteria defined in Paragraph 18.02 of the CL&FS Regulations

Non-fulfilment of the criteria listed in Paragraph 18.02 of the CL&FS Regulations does not result in a licence refusal, but rather a disciplinary measure tailored to the specific breach.

The catalogue of sanctions must comprise a range of disciplinary measures, i.e. more than just two or three and under no circumstances only one.

The catalogue should provide the decision-making bodies with the largest margin of manoeuvre to properly address any breach of any of these minor criteria, but also prevent the applicant concerned from ‘calculating’ whether it is more advantageous to fulfil the criterion or accept the standard sanction. The system must be designed and applied in such a way that the fulfilment of all club licensing criteria is and remains the ultimate goal.

An example of a suitable catalogue of sanctions can be found in Article 29 of the [Procedural rules governing the UEFA Club Financial Control Body \(2022\)](#). This lists the disciplinary measures at the disposal of the UEFA Club Financial Control Body to address breaches of the CL&FS Regulations, and more specifically those of the UEFA club monitoring requirements.

3.4.3. Sanctions for the non-respect of licensing obligations other than the club licensing criteria listed in Article 18 of the CL&FS Regulations

All violations of the licensing obligations other than the non-fulfilment of the criteria must be addressed by the licensor’s disciplinary regulations. So, the legal principles governing disciplinary law are applicable to such violations. It should be noted that these same legal principles apply to the non-fulfilment of ‘B criteria’.

4. LICENSOR'S CERTIFICATION AND CORE PROCESS

4.1. INTRODUCTION

Once the club licensing criteria for UEFA club competitions, i.e. the substantive law, have been defined and included in a set of regulations, the assessor (the licensor) must be able to verify whether its applicants fulfil them. This constitutes the licensing process.

Article 10 of the CL&FS Regulations establishes the steps and timetable for the club licensing process, which culminates in the decision to grant or refuse the licence.

Under due process of law, applicants are entitled to fair treatment and to be fully and clearly aware of the steps and deadlines in the club licensing process, also known as the 'core process'.

4.2. OBJECTIVES

The regulatory provisions for the licensor's certification and the core process aim to:

- establish the legal basis of the [UEFA Club Licensing Quality Standard](#) within the CL&FS Regulations;
- establish the licensor's obligation to define the steps and deadlines of its licensing process;
- define the minimum steps of the licensing process;
- highlight the importance of clear and accurate deadlines for the licensing process and the fundamental importance of informing the applicants of these deadlines before the licensing process starts;
- protect the applicants by establishing a clear framework and timing for the licensing procedure in accordance with the legal principle of due process.

4.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 9 – Licensor's certification

9.01 The licensor must be certified against the UEFA Club Licensing Quality Standard on an annual basis by an independent body appointed by UEFA.

Article 10 – The core process

10.01 The licensor must define the core process for the verification of the club licensing criteria and thus manage the issuing of licences.

10.02 The core process starts at a time defined by the licensor and ends on submission of the list of licensing decisions to the UEFA administration by the deadline communicated by the latter.

10.03 The core process consists of the following minimum key steps:

- a) submission of the licensing documentation to the licence applicants;
- b) return of the licensing documentation to the licensor;
- c) assessment of the documentation by the licensing administration;
- d) submission of the written representation letter to the licensor;
- e) assessment and decision by the decision-making bodies;
- f) submission of each licensing decision to UEFA within seven days of each decision being final.

10.04 The deadlines for the above key process steps must be clearly defined and communicated to the clubs concerned in a timely manner by the licensor.

4.4. LICENSOR CERTIFICATION

4.4.1. Certification of the licensor against the UEFA Club Licensing Quality Standard

Under the CL&FFP Regulations, only the licensor's core process needed to be certified against the UEFA Club Licensing Quality Standard. The CL&FS Regulations have introduced a broader obligation for the licensors, which must now be certified in their entirety and no longer just their core process. This means that if a licensor fails to be certified against the UEFA Club Licensing Quality Standard by the independent body appointed by UEFA, it may now be sanctioned by the CFCB under Paragraph 9.01 of the CL&FS Regulations.

This new regulatory obligation for the licensors has been given a specific provision within the CL&FS Regulations (Paragraph 9.01).

4.5. DEFINITION, MAIN STEPS AND DEADLINES OF THE CLUB LICENSING PROCESS

4.5.1. Definition of the core process

As for the club licensing criteria, UEFA has set the minimum standards to be complied with by all licensors in the club licensing process.

Each licensor must define its own licensing process, taking care to meet all minimum requirements set by UEFA. This means that the licensing processes will vary because each licensor is free to choose whatever it finds most suitable and convenient. This is an example of the subsidiarity principle.

For example, each licensor may decide whether it will issue licensing documents on paper through the post, in electronic format (PDF documents sent by email), or by using an IT solution such as the one used by UEFA for its financial sustainability system.

4.5.2. Deadline to submit (the list of) licensing decisions: an important date

The start of the licensing process is set sovereignly by each licensor, to take account of its national context. Here too, UEFA applies the subsidiarity principle.

However, the CL&FS 2022 edition stipulates that each licensing decision must be submitted to UEFA within seven days of it becoming final. This is because UEFA needs final, binding licensing decisions as early as possible in order to anticipate any potential admission case. In any circumstance, the decisions cannot be sent later than the end of May, the licensors should carry out their licensing process with this ultimate goal in mind.

Otherwise, provided it takes full account of UEFA's minimum requirements, each licensor may organise itself as it sees fit.

In the PAOK FC v UEFA case (CAS 2006/A/1110), the CAS ruled that on the deadline for submitting the list of licensing decisions (i.e. 31 May, in principle), UEFA has no other choice but to take note of the licensor's list. After the deadline, UEFA is unable to accept any changes to decisions licensors have already announced. The CAS also considered that UEFA's acceptance of a licence after the deadline would result in unequal treatment of clubs and would create an unacceptable degree of uncertainty in the licensing system.

Under the CL&FS Regulations and the national club licensing regulations, the licensors must take the appropriate licensing decisions. Should they grant licences when any mandatory criteria are not fulfilled, they would be investigated and sanctioned by the UEFA Club Financial Control Body. Should they not issue licences that should have been issued, the licensor could be held responsible for damages suffered by the clubs concerned.

4.5.3. Minimum steps of the core process

The CL&FS Regulations define the following minimum steps that must be found in all licensing processes:

- Issuing the licensing documentation (as decided by each licensor) to the applicants.
- Submitting the licensing documentation to the licensor. The applicant does not need to return all licensing documents at the same time; the financial criteria documents may be, and often are, returned later than those for the non-financial criteria.

- Assessing the licensing documentation by the licensor's licensing administration and the club licensing decision-making bodies.
- Decision by the licensor's club licensing decision-making bodies on whether the licence is granted or denied.
- Submitting final licensing decisions to the UEFA Administration.

An amendment to one of these minimum steps has been introduced in the CL&FS Regulations. Whereas in the last edition of the CL&FFP Regulations, licensors were required to submit their list of licensing decisions all at once, they must now submit each licensing decision (i.e. for each club) to UEFA within seven days of the decision becoming final.

In other words, instead of one communication containing all licensing decisions, licensors may now need to make several notifications to UEFA. However, this slight increase in administrative work provides UEFA with some precious additional time in April and May to conduct any admission cases.

The [UEFA Club Licensing Quality Standard](#) (requirement 9) states that some other minimum steps, such as publishing a club licensing core process timetable and informing applicants of licensing decisions, must be part of the licensing process.

4.5.4. Deadlines in the core process

To properly conduct the licensing process and enable the applicants to prepare, deadlines must be set for the steps of the process and the applicants informed of them in good time before the start of the licensing process.

Under the [UEFA Club Licensing Quality Standard](#), these deadlines must be stated in the national club licensing regulations and be documented separately.

5. LICENCE APPLICANT AND LICENCE

5.1. INTRODUCTION

The integrity of a competition is one of the fundamental pillars of any sports organisation. One way to guarantee this is to clearly identify the participants, define their responsibilities, and regulate access to the competition.

The club licensing system is central to this process and, once it obtains a licence, a club has a duty to ensure that the conditions are fulfilled and remain so throughout the licence season.

Below we clarify some important concepts, provide examples of the various applicant structures, and make recommendations for domestic competitions.

5.2. OBJECTIVES

The articles related to the applicant/licensee and the licence aim to:

- identify the member of the UEFA member association and/or its affiliated league and the applicant;
- describe applicant/licensee and licensor responsibilities;
- apply the three-year rule at domestic level;
- define a process for three-year rule exception requests;
- describe the extraordinary application to UEFA club competitions.

5.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 14 – Definition of licence applicant and three-year rule

14.01 licence applicant may only be a football club, i.e. a legal entity fully and solely responsible for a football team participating in national and international club competitions which either:

- a. is a registered member of a UEFA member association and/or its affiliated league (hereinafter: registered member); or
- b. has a contractual relationship with a registered member (hereinafter: football company).

14.02 By the start of the licence season, the membership and/or the contractual relationship (if any) must have lasted for at least three consecutive seasons. Furthermore, the licence applicant must have participated in the official competitions for at least three consecutive seasons (hereinafter: three-year rule).

14.03 Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee must be notified to the licensor and UEFA before the start of the licensing process.

14.04 Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee that took place within the three seasons preceding the start of the licence season to the detriment of the integrity of a competition; or to facilitate the licence applicant's qualification for a competition on sporting merit; or to facilitate the licence applicant receipt of a licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.

14.05 Exceptions to the three-year rule may be granted by the CFCB in accordance with Annex A.

Article 15 – General responsibilities of the licence applicant

15.01 The licence applicant must provide the licensor with:

- a. all necessary information and relevant documents to fully demonstrate that the licensing obligations are fulfilled; and
- b. any other document relevant for decision-making by the licensor.

15.02 This includes information on the reporting entity/entities in respect of which sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial information is required to be provided.

15.03 Any event that occurs after the submission of the licensing documentation to the licensor and represents a significant change to the information previously submitted must be promptly notified to the licensor in writing (including a change of the licence applicant's legal form, legal group structure including ownership, or identity).

Article 16 – Licence

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

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

16.03 A licence cannot be transferred.

16.04 A licence may be withdrawn by the licensor's decision-making bodies if:

- a. any of the conditions for the issuing of a licence are no longer satisfied; or
- b. the licensee violates any of its obligations under the national club licensing regulations.

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

Article 17 – Special permission

17.01 If a club qualifies for a UEFA club competition on sporting merit but has not undergone any licensing process at all or has undergone a licensing process which is lesser/not equivalent to the one applicable for top-division clubs to enter the UEFA club competitions, because it belongs to a division other than the top division, the licensor of the club concerned may – on behalf of such a club – request an extraordinary application of the club licensing system in accordance with Annex D.

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

Article 59 – Declaration in respect of participation in UEFA club competitions

59.01 The licence applicant must submit a legally valid declaration confirming the following:

- d. It will promptly inform the licensor about any significant change, event or condition of major economic importance;

Article 62 – Legal group structure

62.01 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.

62.02 This document must clearly identify and include information on:

- a. the licence applicant and, if different, the registered member;

62.05 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.

Article 6 – The licensing administration

6.02 The tasks of the licensing administration include:

- d. informing UEFA of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor, including a change of legal form, legal group structure (including change of ownership) or identity;

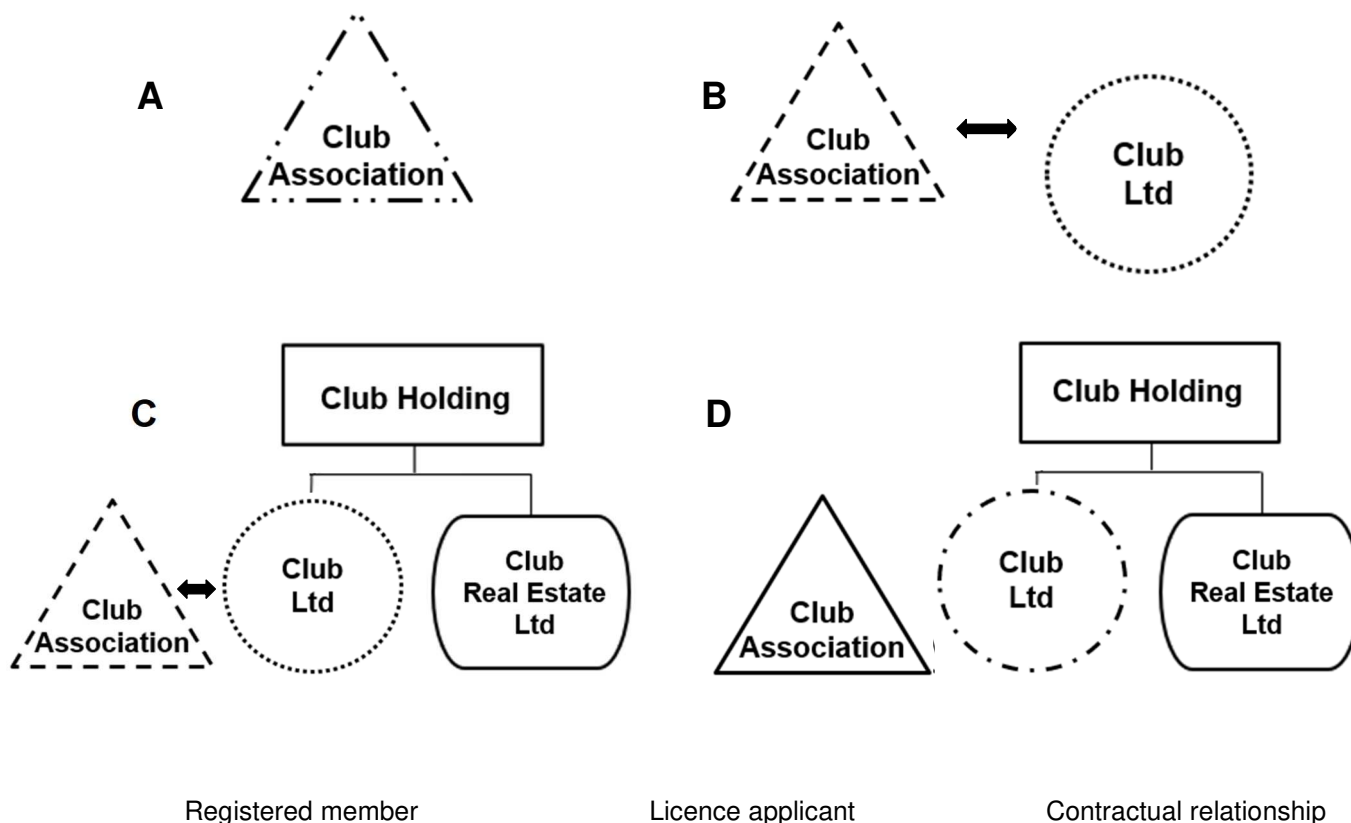
5.4. CONSIDERATIONS WITH REGARD TO THE APPLICANT AND THE LICENCE

5.4.1. Important concepts

- Clubs are members of their regional/national association/league, so it is the latter's responsibility to adequately register its members and clearly identify them with their complete legal name, football/trading name, location, logo, colours, registration number, any contractual relationship with a football company, etc.
- It is up to the domestic association/league to define which elements could trigger the interruption of their domestic membership and to inform UEFA accordingly.
- On applying for a licence, the applicant commits to fulfilling the criteria throughout the licence season and not just at the time the licence is granted.
- The applicant must inform the licensor of its legal group structure and its reporting perimeter Articles 62 and 65) along with any significant changes (Paragraph 15.03). It is the licensor's duty to inform the UEFA administration of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor, including a change to the legal form or legal group structure (Paragraph 6.02 (d)).

5.4.2. Identify the licence applicant or the member

Club structures have developed considerably over the last few decades. Most are no longer straightforward associations managing all football operations, but complex groups managing various entities involved in football activities. It is therefore paramount to clearly identify the legal group structure, the reporting perimeter, the registered member of the UEFA member association and/or its affiliated league and the applicant. Various examples of club legal group structures can be seen below.



- o Club Association is the amateur club, managing women and youth elite teams.
- o Club Limited company runs the first team.
- o Club Real Estate Limited manages the stadium and the training facilities.
- o Club Holding groups all club companies to facilitate operations between them.

For further guidance on the legal group structure, reporting perimeter and the licence applicant, please refer to the section 7 and the [CL/FS IT Solution Toolkit 2021 'Guidance for CI package – Group structure and reporting perimeter' and toolkit addendum 2022.](#)

It is paramount for the licensor to make a clear distinction between the various club names/entities:

- Registered member: the full name of the legal entity registered as a member of the UEFA member association and/or its affiliated league.
- Licence applicant: when different from the registered member, the full legal name of the football company acting as applicant must be indicated and clearly distinguished from the legal name of the registered member.
- Football name/trading name: the usual name used by the club in the league rankings, calendar, etc. 'Stars Football Club Ltd' will appear in league tables, fixtures, etc. as 'The Stars' or 'Stars FC'. Under some legislation/domestic regulations, a private entity/the applicant is allowed to use a trading name that is totally different from name of the entity operating it. 'Stars Football Club Limited' could play in its domestic league and European competitions under any random name, such as 'AC Nyon Meteoroid'.
- UEFA name: applicant's name as it appears when playing in UEFA competitions, usually the same name as mentioned above. If the applicant's name includes a sponsor, it will need to play under a different name in UEFA clubs competitions and a further distinction needs to be made. 'FC Coca-Cola Stars' would play as 'FC Stars'.
- Other names: the full legal names of the various entities within the reporting perimeter/legal group structure must be clearly identified and listed to avoid any confusion between them.

5.4.3. Three-year rule (Article 14 of the CL&FS)

The 'three-year rule' was introduced as a deterrent against financial misconduct, to protect clubs' creditors, and safeguard the integrity of UEFA club competitions by preventing undue sporting advantage. Since 2018, the regulations contain the notion of identity to protect the club, ensure the fans do not lose their club as a result of an administrative operation and to prevent any access to UEFA competitions through a complex legal process rather than on sporting merit. The rule is crucial in safeguarding the European sports pyramid (promotion/relegation system), guaranteeing the credibility of competitions and consequently encouraging all stakeholders (fans, governments, municipalities, political institutions, broadcasters, sponsors, investors, etc.) to play an active role in the healthy and sustainable development of football.

5.4.3.1 Domestic level

The first step is to set up a registration process to provide members with a unique identification code (numbers and/or letters) and establish what might lead to an interruption of the membership/contractual relationship. Under Article 51bis of the [UEFA Statutes \(2020\)](#), UEFA member associations must implement a provision comparable to the three-year rule at domestic level to prevent any club taking advantage of legal loopholes that could result in a sporting advantage.

Under Article 51bis (4), each UEFA member association "*is responsible for deciding national issues, which may not be delegated to the leagues*".

To avoid these issues, some preventive actions may be taken, such as banning certain practices, shielding clubs' historical results, protecting clubs' heritage (name/logo/history, etc.).

Under some legislation/domestic regulations, the football/trading name of a club can be changed in a straightforward administrative procedure or application to the UEFA member association. To maintain consistency between the seasons, the various UEFA procedures and the domestic/UEFA competitions, name changes are not recommended and will systematically require an exception request. The applicant will need to comply with all deadlines if it is to play in the licence season under its new name.

Close collaboration with the UEFA member association's legal department is recommended for this purpose.

5.4.3.2 Three-year rule exception request process // Annex A.2.4 of the CL&FS

Duties of the licence applicant/licensee

For club licensing purposes, the applicant/licensee must promptly inform its licensor in writing, providing full background information about any significant change (Paragraph 59.01 (d)) especially regarding the following:

- Legal form
- Legal group structure, e.g. when removing a company from the reporting perimeter or substituting an entity in insolvency proceedings as applicant

- Affiliation with a new club
- Contractual relationship with a registered member
- Merger with another club
- Receipt of protection from creditors
- Changes to headquarters, name or colours
- Football activities transferred to another entity
- Stakeholdings transferred to another club
- Any other significant change

Under the three-year rule, the final deadline for submitting an exception request for the next licence season is 31 March.

The UEFA administration reserves the right not to process exception requests received after the 31 March deadline or formalised more than one month after the element triggering the applicant's/licensee's interruption of membership, e.g. if an applicant/licensee changes its legal form on 1 September and the exception request is sent on 5 October.

The applicant/licensee must fully cooperate with its licensor/UEFA when a change has taken place. It must provide all relevant documents (financial statements, contracts, etc.) and any information about any impact these changes will have on the applicant/licensee or other clubs.

UEFA reserves the right to request additional information regarding the changes and to undertake a compliance audit (Article 99 of the CL&FS).

Licensor's duties

Once informed (directly by the applicant/licensee or by other sources of information), the licensor must do the following:

- immediately establish the facts (i.e. the main reason for the change, when it took place and whether the change complies with national law and the UEFA member association's statutes and regulations) by requesting all relevant documents to assess the case, e.g. decisions by the licensor's competent bodies; balance sheets of the previous legal entity and new legal entity, including related auditors' reports; legal agreements on the transfer of rights and obligations and the taking over of liabilities; proof of payments; etc.);
- immediately verify, in accordance with its statutes and regulations, whether the reported change constitutes an interruption of membership or change to the contractual relationship;
- if, at domestic level, there is a comparable provision to Article 14 of the CL&FS, it must apply it and inform UEFA of the consequences;
- inform UEFA in writing, no later than one month after acquiring knowledge of the change and, at the latest, by 31 March each year;
- provide UEFA with the status of all its top-tier clubs by 31 January of each year as part of the three-year rule assessment process.

If the changes could impact the following, an exception request must be submitted:

- obtaining a licence
- integrity of a competition
- protection of creditors
- identity of the club
- sporting qualification

Under Annex A.2.4 of the CL&FS, the exception request must be submitted by the licensor on behalf of and in collaboration with the applicant/licensee concerned.

For the sake of clarity, any change directly or indirectly impacting any of the above-mentioned areas is deemed to be an interruption of membership or the contractual relationship under the terms of Article 14.

6. LEGAL GROUP STRUCTURE AND CLUB OWNERSHIP

6.1. TRANSPERANCY OF OWNERSHIP, CONTROL AND INFLUENCE IN RESPECT OF FOOTBALL CLUBS

The evolving political and regulatory environment across Europe and globally requires various governing organisations to enhance transparency of legal group structures and the beneficial ownership information of the entities.

The availability of ownership information assists competent authorities, such as the national associations, the football leagues and UEFA, by identifying those legal and natural persons who may be responsible for the activities of the football clubs.

One of the key tasks of the licensor during the club licensing process is to implement measures in order to ensure the availability of accurate information on the clubs' legal group structure, ultimate controlling party, ultimate beneficiary and any other party which may have significant influence over its affiliated football clubs. This may add additional complexity for the licence applicants whose responsibility is to provide the complete and accurate information, as well as for the licensors who assess the clubs' submissions before granting a licence.

6.2. OBJECTIVES

The key objectives of the Articles 62 and 63 of the CL&FS Regulations are:

- Improve transparency for the licensor and UEFA about control and beneficial interests in clubs participating in the domestic and the UEFA Club Competitions
- In an increasingly complex world, to help protect the integrity of European football

The fundamental requirement of the regulations is that the licence applicants/licensees should ensure that there is adequate, accurate and timely information available on its legal groups structure and its beneficial ownership, and that licensor and UEFA can access this information in a timely manner as part of the club licensing assessment as well as within the club monitoring procedures.

6.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 62 – Legal group structure

62.01 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.

62.02 This document must clearly identify and include information on:

- the licence applicant and, if different, the registered member;
- any subsidiary of the licence applicant and, if different, the registered member;
- any associate entity of the licence applicant and, if different, the registered member;
- any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights;
- any direct or indirect controlling entity of the licence applicant;
- 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
- the key management personnel of the licence applicant and, if different, the registered member.

62.03 The reporting perimeter as defined in Article 65 must also be clearly identified in the document.

62.04 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, the following information must also be provided:
- d. Share capital;
- e. Total assets;
- f. Total revenues; and
- g. Total equity.

62.05 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.

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

62.07 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 63 – Ultimate controlling party, ultimate beneficiary and party with significant influence

63.01 The licence applicant must provide the licensor 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 influence over the licence applicant.

63.02 The following information must be provided in relation to each of the parties identified in paragraph 1 above 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.

63.03 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.

63.04 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.

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

63.06 The licence applicant must confirm that the declaration on the ultimate controlling party, ultimate beneficiary and party with significant influence is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of both the licence applicant and the licence applicant's ultimate controlling party.

6.4. LEGAL GROUP STRUCTURE

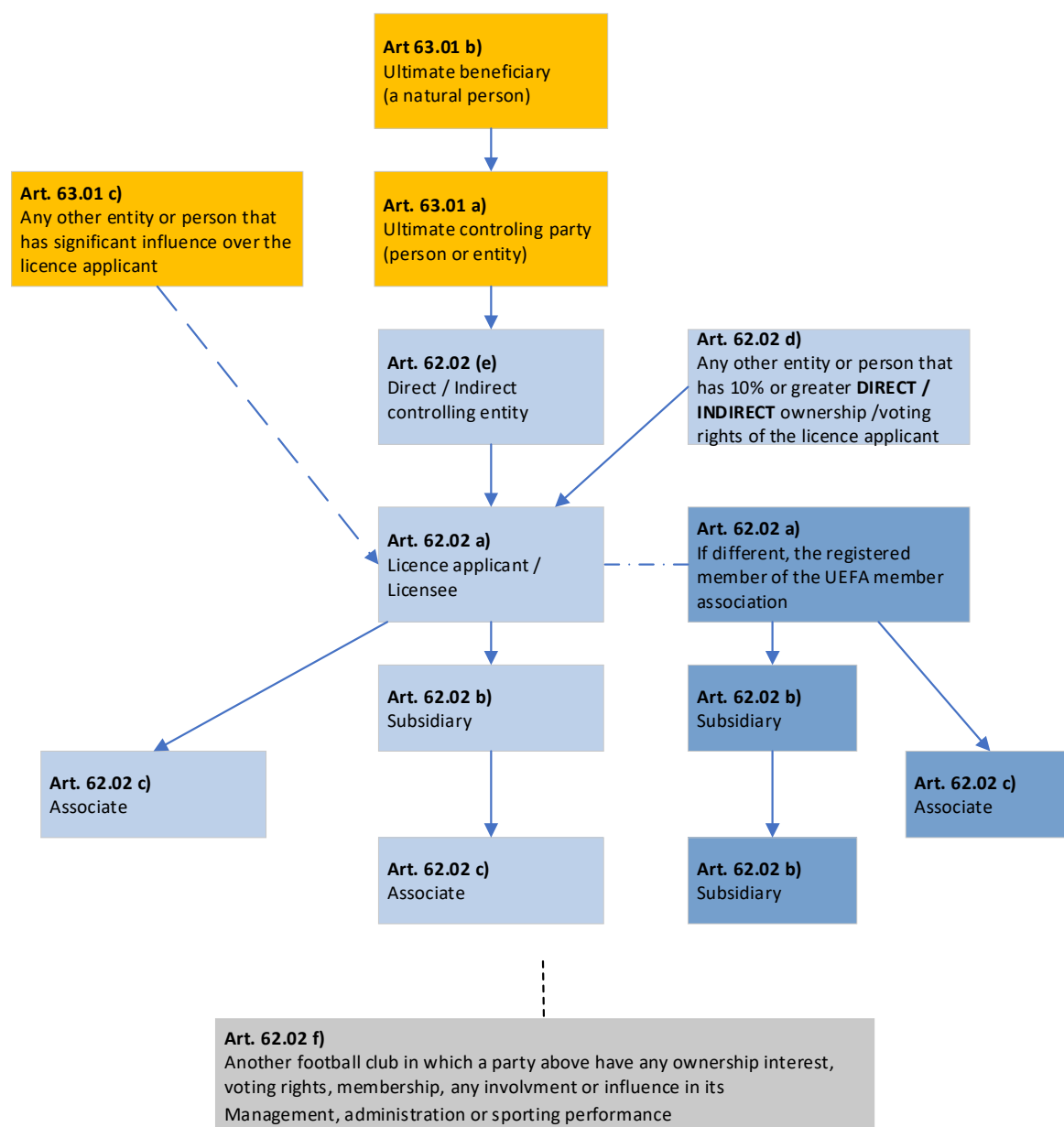
6.4.1. Parties to be disclosed in the legal group structure

The legal group structure must clearly identify and include the information on the parties as set out in Article 62.02 of the CL&FS Regulations.

Depending on the legal form, the licensor may decide to request the following details about any party that has 10% or greater ownership of the applicant, or 10% or more voting rights:

- Name and legal form of the party;
- Activities of the party;
- Whether the applicant's shares are held directly or through additional entities. If there is both direct and indirect ownership, indicate which has control by holding a greater percentage of voting rights;
- Total percentage (direct and indirect) of share capital and voting rights;
- Nationalities of the parties or the country in which the owning entity is registered;
- Date on which the party first acquired a stake in the club;
- Date on which the party reached the current percentage of ownership.
- The date on which the party reached the current percentage of ownership.

If deemed relevant, the licensor may ask the applicant/licensee to provide information about additional persons or entities not otherwise included in the legal group structure. For example, any other subsidiary or associate of a direct controlling entity, indirect controlling entity, or ultimate controlling entity of the applicant/licensee.



6.4.2. Key management personnel and governing bodies of the licence applicant

All applicants, irrespective of their legal form, must provide the information about their key management personnel and, if applicable, governing bodies that decide the strategy and oversees the management of the club:

- Entity's president/chair;
- Entity's directors;
- Structure of the governing bodies, e.g. board of directors, including information on their members;
- Any other parties that can be considered as key management personnel under the CL&FS Regulations.

Depending on the legal form of a football club, the licensor may determine more specific requirements with regard to disclosing the composition of the reporting entity's governing body.

6.4.3. The reporting perimeter

All applicants should describe their reporting perimeter as set out in Article 65 of the CL&FS Regulations. The reporting perimeter must be clearly identified in the legal group structure submitted by the applicant. For more details, please refer to the 'Reporting perimeter' section in this guide.

6.5. INFORMATION ON ULTIMATE CONTROLLING PARTY, ULTIMATE BENEFICIARY AND PARTY WITH SIGNIFICANT INFLUENCE

6.5.1. Principles

In addition to the legal group structure, all applicants/licensees must prepare a separate document that clearly refers to the natural persons who ultimately own or control a club and any natural persons on whose behalf control is being held.

Ultimate controlling party can be determined as follows:

- **Step 1:** (a) Identify the natural persons, whether acting alone or together, who exercise control over the legal person through ownership, i.e. who ultimately have a controlling ownership interest in an applicant.

(b) If there is any doubt whether the persons with controlling ownership are the beneficial owners or, when no natural person exerts control through ownership interests, identify any natural persons exercising control of the football club by other means.
- **Step 2:** When no natural person is identified under (a) or (b) above, the applicants should indicate the ultimate majority shareholders in its legal group structure and verify the identity of the natural person who holds the position of key management personnel.

An applicant organised as an association or a foundation may not have ultimate controlling parties or ultimate beneficiaries due to its legal form. Furthermore, the majority shareholder of the club may be an association or foundation with a number of members. As already described in Step 2, these applicants should disclose the name of the association's/foundation's president and the composition (names, positions) of the executive decision-making body or any other body or individuals that determine the entity's financial, operating and sporting policies.

Below are examples of parties performing ultimate control:

- a. Any party holding the majority of the shareholders' or members' voting rights
- b. Any party having the right to appoint or remove a majority of the members charged with the governance of an entity, e.g. any administrative, management or supervisory bodies
- c. Any party that is a minority shareholder or a member of the entity and alone, under an agreement with other shareholders or members of the entity or by any other means, is able to exercise control (including as defined under (a) or (b))

In the majority of cases, the ultimate controlling party and **the ultimate beneficiary** are the same person. The ultimate beneficiaries may also include the family members of the ultimate controlling party. In principle, the ultimate beneficiary is a natural person on whose behalf an entity or arrangement is owned or controlled, or a transaction is conducted.

- Natural persons who exert control of a legal person such as by means of personal connections to persons that have ownership
- Natural persons who, without ownership, exert control by participating in the financial, operating or sporting policies of the applicant because of close and intimate family relationships or historical or contractual associations
- Natural persons who, without ownership, exert control by participating in the financial, operating or sporting policies of the applicant because of the specific financial arrangements (e.g. a loan to a football club) or because a football club or its shareholders/group entities default on certain payments

Furthermore, control or beneficiary status may be presumed even if control is never actually exercised, such as by using, enjoying or benefiting from the assets owned by the applicant.

6.5.2. Party with significant influence

The CL&FS Regulations require the applicants/licensees to report any party that may have a **significant influence** over the football club. The definition of significant influence is stipulated in the CL&FS Regulations. The parties with significant influence should be taken into account in the information on ultimate controlling party and ultimate beneficiary.

Significant influence is the power to participate in deciding financial, operating or sporting policies of an entity, but not in control or joint control of that entity by means of share ownership, voting power, constitutional documents (statutes), agreement, or otherwise.

Examples of significant influence include any party that:

- directly or indirectly holds between 20% and 50% of the shareholders' or members' voting rights;
- has the ability to influence the appointment or removal of a majority of the members charged with the governance of an entity, e.g. any administrative, management or supervisory bodies of an entity;
- is a minority shareholder or a member of the entity and alone, under an agreement entered into with other shareholders or members of the entity or by any other means, is able to exercise significant influence, including as defined under a) and b);
- provides an amount equivalent to at least 30% of the entity's total revenue in one reporting period, either alone or in aggregate with parties under the same ultimate controlling party or government (excluding UEFA, a UEFA member association or an affiliated league).

6.5.3. Disclosure requirements

Under Article 63.02, the applicant must submit the following information about (a) its ultimate controlling party; (b) its ultimate beneficiary (if different from ultimate controlling party); and (c) any party with significant influence over the licensee:

- Full legal name;
- Main activity/activities performed;
- Percentage of ownership interest and, if different, percentage of voting rights in respect of the applicant;
- Full name and role of key management personnel (when the declared ultimate controlling party is a legal person);
- Name of any other football club(s) in respect of which the party, or any of its key management personnel, has any ownership interest, voting rights, membership or any other involvement or influence whatsoever.

If no ultimate controlling party or beneficiary is identified, a management representation explaining the reasons for the absence of the ultimate controlling party and ultimate beneficiary must be submitted on behalf of the club's executive body/authorised signatories.

One of the challenges is the concern that beneficial ownership can be obscured through the use of shell companies, complex ownership and control structures, bearer shares, nominee shareholders and directors, trusts and other legal arrangements that separate legal ownership from beneficial ownership, and the use of intermediaries to form legal persons. In this respect, information about the parties declared to be parties with ultimate control or ultimate beneficiaries should be carefully considered. If necessary, information should also be collected about other parties potentially exercising control by other means or having significant influence.

7. REPORTING ENTITY/ENTITIES AND REPORTING PERIMETER

7.1. INTRODUCTION

The UEFA Club Licensing and Financial Sustainability regulations require the applicant/licensee to report financial information about entities in the reporting perimeter that might be different from the legal group structure. As set out in Article 65, the **reporting perimeter** is the entity, consolidation or combination of entities for which financial information must be submitted for the purposes of club licensing and club monitoring. The same reporting perimeter is used for each of the requirements (i.e. financial statements and no overdue payables requirements) and to fulfil the club monitoring criteria.

7.2. OBJECTIVES

Article 62 requests the applicant at the financial year-end prior to the licence season to provide information about the legal group structure, such as entity names, subsidiary, ownership and voting rights, to describe the structural organisation in which the applicant operates. For details, please refer to the 'legal group structure and club ownership' section.

Article 65 defines the reporting perimeter based on the following:

- Scope of entities
- Football activities
- Conditions to exclude an entity from the reporting perimeter

7.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 65 - Reporting entity/entities and reporting perimeter

65.01 The licence applicant determines and provides to the licensor the reporting perimeter, i.e. the entity or combination of entities in respect of which financial information (e.g. single entity, consolidated or combined financial statements) has to be provided in accordance with Annex G.2 and assessed in accordance with Annex I.

65.02 The reporting perimeter must include:

- a. the licence applicant and, if different, the registered member;
- b. any subsidiary of the licence applicant and, if different, the registered member;
- c. any entity, irrespective of whether it is included in the legal group structure, which generates revenues and/or performs services and/or incurs costs in respect of any of the football activities defined in paragraph 3(a) and (b) below;
- d. any other entity included in the legal group structure which generates revenues and/or performs services and/or incurs costs in respect of any of the football activities defined in paragraph 3(c) to (k) below.

65.03 Football activities include:

- a. employing/recruiting employees (as defined in Article 71) 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. women's football;
- j. youth development; and

- 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.
- 65.04 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 3(a) and (b) above.
- 65.05 The licence applicant must submit a declaration by an authorised signatory which confirms:
- a. that all revenues and costs related to each of the football activities indicated in paragraph 3 have been included in the reporting perimeter, providing a detailed explanation if this is not the case; and
 - b. whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to paragraph 4.

7.4. REPORTING PERIMETER

7.4.1. Scope of entities in the reporting perimeter

As set out in Article 65, the reporting perimeter is the entity or combination of entities for which financial information must be submitted for the purposes of club licensing and club monitoring. The reporting perimeter communicated for the licensing decision will be later used for the monitoring requirement. An applicant/licensee must use the same reporting perimeter for financial criteria used to fulfil the club licensing criteria and for each of the monitoring requirements (i.e. football earnings, squad costs and no overdue payables requirements) unless there has been a change of circumstances.

Depending on the individual licensee's situation, **the reporting perimeter will comprise** either:

- **solely the applicant/licensee (single entity)**, as the entity that is the registered member of the UEFA member association or its affiliated league, for which financial information covers solely the single reporting entity; or
- **a group of two or more entities (consolidation)**, including the applicant and, if different, the registered member entity, for which financial information is consolidated as if they were a single company, e.g. the club has its commercial entity in a legal entity other than the club. Both the club and its commercial entities are in the reporting perimeter and must be consolidated; or
- **two or more entities (combination)**, including the applicant and, if different, the registered member entity, for which financial information is combined as if they were a single company, e.g. the club has all its professional teams in one entity, whereas the youth development and the registration with the national association are with another entity that is an association. The association and the club must be in the reporting perimeter and combined.

Examples

Example 1

The legal group structure:

Entity B is the licence applicant and registered member of a UEFA member association or its affiliated league.

Entity A is the direct controlling entity of entity B. Entity A has football activities.

Person X is the ultimate controlling party of entity A and entity B.

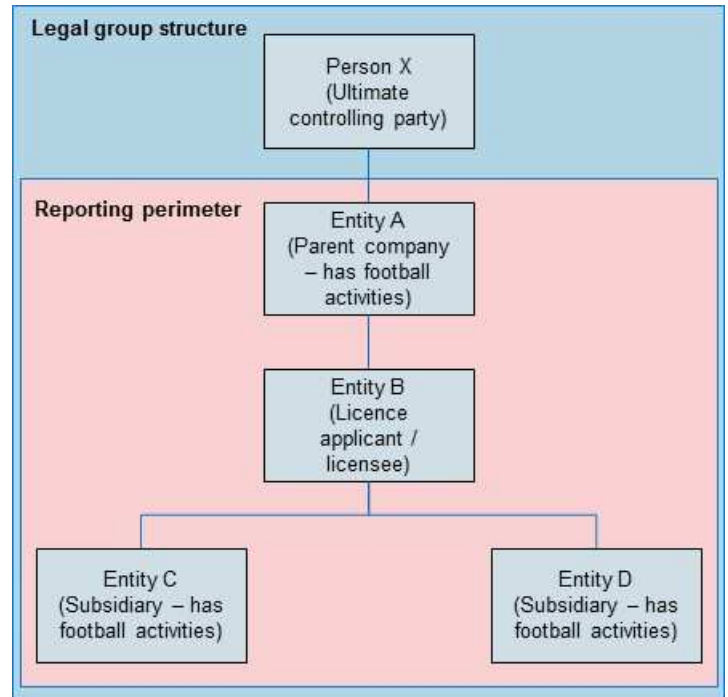
Entity C is a subsidiary of entity B and has football activities.

Entity D is a subsidiary of entity B and has football activities.

In addition to the licence applicant (entity B), the reporting perimeter must include:

Entity A, under Art. 65.02 (c/d), because entity A generates revenues or performs services or incurs costs with respect to football activities; and

Entities C and D, under Art. 65.02(b), because entities C and D generate revenues or perform services or incur costs with respect to football activities.



Note: Financial statements will be consolidated.

Example 2

The legal group structure:

Entity B is the licence applicant and has a contractual relationship with entity A. Under Article 14, entity B is described as a 'football company'.

Entity A is the registered member of a UEFA member association or its affiliated league.

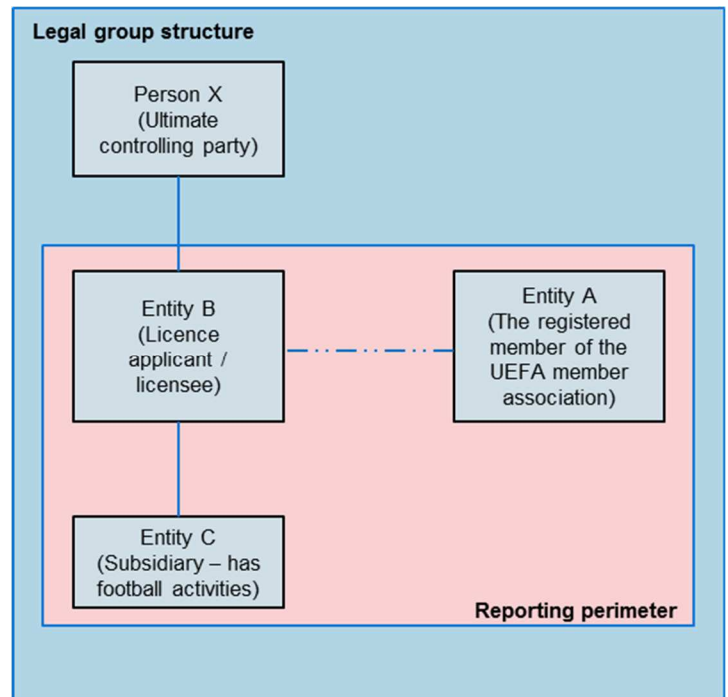
Person X is the ultimate controlling party of entity B.

Entity C is a subsidiary of entity B and has football activities.

In addition to the licence applicant (entity B), the reporting perimeter must include:

Entity A, under Art. 65.02(a);

Entity C, under Art. 65.02(b), because entity C generates revenues or performs services or incurs costs with respect to football activities.



Note: Financial statements will be combined.

Example 3

The legal group structure:

Entity B is the licence applicant and registered member of a UEFA member association or its affiliated league.

Entity A is the direct controlling entity of entity B. Entity A has no football activities.

Person X is the ultimate controlling party of entity A and entity B.

Entity C is a subsidiary of entity B and has football activities.

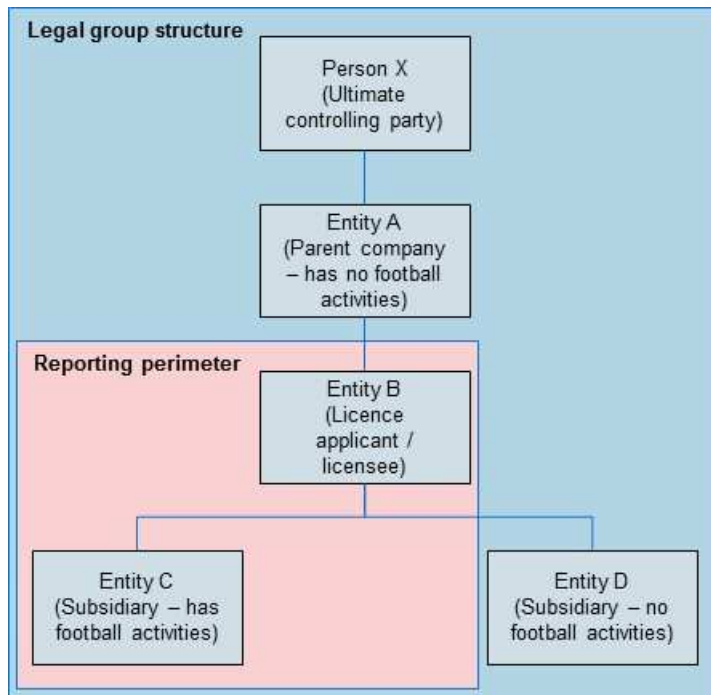
Entity D is a subsidiary of entity B. Entity D is dormant.

In addition to the licence applicant (entity B), the reporting perimeter must include:

Entity C, under Art. 65.02(b), because entity C generates revenues or performs services or incurs costs with respect to football activities.

The reporting perimeter may exclude entity D, under Art. 65.04(a), because entity D does not perform any of the football activities defined in Art. 65.03.

Alternatively, entity D may be included in the reporting perimeter, in which case the licensee must consider whether adjustments are required for the football earnings calculation under Annex X (B1I / C1m).



Note: If entity D is excluded from the reporting perimeter, financial statements will be combined. Alternatively, if entity D is included in the reporting perimeter, financial statements will be consolidated.

Example 4

The legal group structure under Article 62:

Entity B is the licence applicant and registered member of a UEFA member association or its affiliated league.

Entity A is the direct controlling entity of entity B and includes football activities, e.g. employees involved in sponsorship activities for the football club.

Person X is the ultimate controlling party of entity A and entity B.

Entity C is a subsidiary of entity B and has football activities.

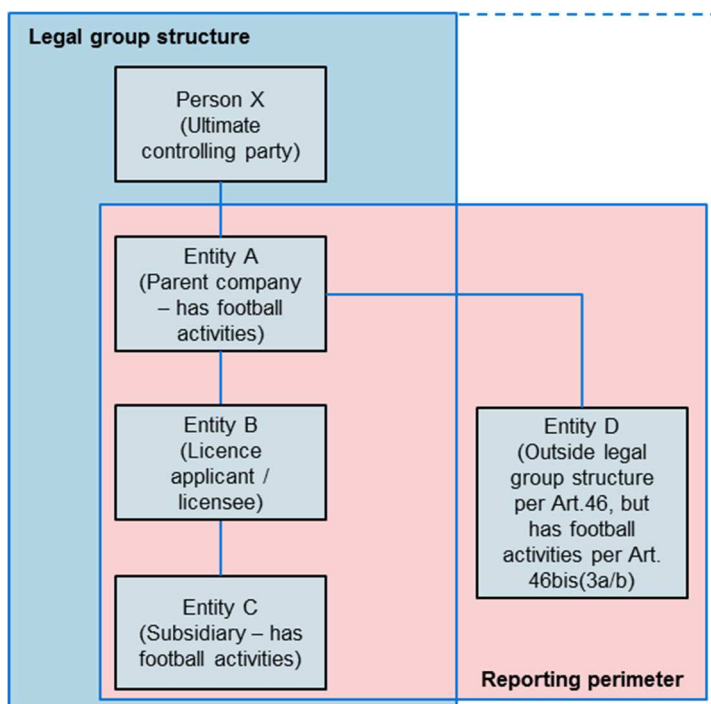
Notes: Entity D is a subsidiary of entity A and, prima facie, does not need to be disclosed in the legal group structure under Article 62. However, entity D performs services and incurs costs in respect of football activities as defined in Art. 65.03(a/b) and such costs have not already been reflected in the financial statements of entity A, B or C.

In addition to the licence applicant (entity B), the reporting perimeter must include:

Entity A, under Art. 65.03(c/d), because entity A generates revenues or performs services or incurs costs with respect to football activities;

Entity C, under Art. 65.02(b), because entity C generates revenues or performs services or incurs costs with respect to football activities;

Entity D, under Art. 65.02(d).



Note: Financial statements will be consolidated.

7.4.2. Licensor's responsibilities

The licensor must ensure that :

- Identify entities with football activities;
- Identifies entities that must be included in the reporting perimeter;
- Provides a detailed explanation for entities excluded from the reporting perimeter;
- Provides the supporting documentation.

8. NET EQUITY RULE

8.1. INTRODUCTION

The net equity rule for club licensing will enter into force on 1 June 2023, with transitional provisions such that failure to fulfil the net equity rule will not lead to refusal of a licence but to a sanction defined by the licensor for the 2024/25 licence season. The net equity rule must be fulfilled in order to obtain a licence for 2025/26 onwards.

The net equity rule encourages clubs to have stronger balance sheets by requiring positive net equity or improving negative net equity.

8.2. OBJECTIVES

The net equity rule aims to:

- encourage clubs to have stronger balance sheets, which will provide a first line of defence against future revenue shortfalls;
- help improve the financial sustainability of clubs and protect the long-term viability and sustainability of European club football.

These are important for attracting new owner investment and supporting financing arrangements.

8.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 69 – Net equity rule

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

- a. is positive; or
- b. has improved by 10% or more since the previous 31 December.

69.02 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.

69.03 If a licence applicant does not comply with paragraph 1 above 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 69.01(a) or (b) has since been fulfilled.

69.04 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.

69.05 The licensor's assessment must be in accordance with Annex I.

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

- 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

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.

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

8.4. COMPLIANCE WITH NET EQUITY RULE

8.4.1. Source for a licence applicant's reported net equity

The net equity rule requires reported net equity:

- at 31 December preceding the deadline for submission of the application to the licensor;
- at the previous 31 December.

For an applicant with an annual accounting reference date of 30 June, reported net equity at 31 December is sourced from the balance sheet and associated notes of the interim financial statements of the reporting perimeter entity/ies or, if applicable, from the restated (annual) financial statements to meet the accounting requirements set out in Annex G.

For an applicant with an annual accounting reference date of 31 December, reported net equity at 31 December is sourced from the balance sheet and associated notes of the annual financial statements of the reporting perimeter entity/ies or, if applicable, from the restated (interim) financial statements to meet the accounting requirements set out in Annex G.

In accordance with Article 68.02, an applicant that has an annual accounting reference date of 31 July must prepare interim financial statements up to 31 December for the purposes of the net equity rule.

By exception, certain applicants may use 30 November as the assessment date for the net equity rule instead of 31 December in the following cases:

- An applicant that has an annual accounting reference date of 31 May can apply by the licensor's deadline to use interim financial statements up to 30 November for the purposes of the net equity rule;
- An applicant that has an annual accounting reference date of 30 November can apply by the licensor's deadline to use annual financial statements up to 30 November for the purposes of the net equity rule.

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

8.4.2. Inclusion of subordinated loans

For the net equity rule, the applicant's net equity at 31 December as reported in the financial statements may be adjusted upwards/positively by the amount of a loan at 31 December, if the applicant notifies the licensor and can demonstrate to its satisfaction that:

- the loan is subordinated to all other liabilities for at least 12 months after 31 December; and that
- the loan does not bear interest during the 12 months to 31 December and for at least 12 months after that date.

Such a liability is referred to as a subordinated loan because the settlement of the liability ranks after all other liabilities in bankruptcy, liquidation or default circumstances.

It is expected that the amount and status of a subordinated loan will be disclosed in the notes to the annual financial statements or interim financial statements (or in supplementary information), in accordance with the disclosure requirements for bank overdrafts and loans set out in Annex F.5.1(f).

If an applicant's net equity at the previous 31 December was adjusted for a subordinated loan that satisfies the conditions of Article 69.04, the loan must be included in the comparative net equity.

In the example below for club licensing prior to the 2024/25 licence season:

- At 31 December 2023, the applicant's reported net equity was adjusted for a subordinated loan that satisfied the conditions of Article 69.04, such that net equity was positive.

- At 31 December 2024, the applicant's reported net equity is not adjusted because the situation has changed and there is no subordinated loan that satisfies the conditions of Article 69.04, e.g. a loan at 31 December 2024 no longer meets the conditions because it is not subordinated to all other liabilities until at least 31 December 2025 or it bears interest.
- The applicant's net equity at 31 December 2024 (which must include the applicant's adjustment for the subordinated loan at 31 December 2023) is negative 5,000 and has dropped by another 2,000 compared to net equity at 31 December 2023.

In this case, the applicant does not satisfy the net equity rule as it fails to comply with Article 69.01.

Date:	Comparative: 31 December 2023	Assessment: 31 December 2024
Net equity per financial statements:	-10,000	-5,000
Adjustment if subordinated loan satisfies Article 69.04:	12,000	0
Net equity:	2,000	-5,000
Outcome:	The applicant does not satisfy the net equity rule as it fails to comply with Article 69.01.	

8.4.3. Option for applicant to submit a new audited balance sheet by 31 March

As set out in Article 69.03, if an applicant does not comply with Article 69.01 at 31 December, the applicant may submit a new audited balance sheet for accounts at a date after 31 December and no later than 31 March, in order to demonstrate that one of the conditions in Article 69.01 has been fulfilled.

At the date of the new audited balance sheet, the applicant must have net equity that:

- a) is positive; or
- b) has improved by 10% or more since the comparative 31 December balance sheet date, i.e. the 31 December that is greater than 12 months previously.

Net equity calculated from the new audited balance sheet may satisfy the net equity rule due to:

- an improvement in net equity at the date of the new audited balance sheet (e.g. due to results of player training activity in the winter transfer window); or
- a change of situation regarding a loan that satisfies the conditions of Article 69.04 at the date of the new audited balance sheet, such that the applicant's reported net equity in the new audited balance sheet may be adjusted upwards by the amount of the subordinated loan.

If the applicant submits a new audited balance sheet to demonstrate that one of the conditions in Article 69.01 has been fulfilled, the net equity balance of the new audited balance sheet will replace the net equity balance at the previous 31 December that is used for comparison in the following licence season.

The new audited balance sheet must be submitted to the licensor by the deadline set by the licensor and preceding the deadline for submission of the list of licensing decisions to UEFA.

The new audited balance sheet:

- must be prepared on a basis that complies with the accounting requirements set out in Annex G;
- must be prepared on a basis that satisfies the minimum disclosure requirements for balance sheet items and associated explanatory notes as set out in Annex F;
- must be audited by an independent auditor as set out in Annex E in accordance with the International Standards on Auditing or relevant national auditing standards or practices provided that these at least comply with the requirements of the International Standards on Auditing.

The independent auditor’s report must be submitted to the licensor together with the new audited balance sheet. The independent auditor may use the special considerations in the International Standards on Auditing (ISA) 805 (Revised) ‘Special Considerations – Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement’ or its national equivalent.

8.4.4. Licensor’s responsibilities

If an applicant requests to use a balance sheet at 30 November for the net equity rule (as set out in paragraph 69.06), the licensor must decide to accept or reject the request.

The minimum assessment procedures that must be performed by the licensor in respect of the net equity rule are set out in Annex I.3.

Annex I.3 Assessment of licensing documentation for the net equity rule	Guidance reference
¹ In respect of the net equity rule, the licensor must perform the following minimum assessment procedures:	
a. Determine the net equity position as at the 31 December preceding the deadline for submission of the application to the licensor based on the annual financial statements or interim financial statements;	See section 0.4.1
b. Assess, if applicable, whether the subordinated loans meet the required conditions;	See section 0.4.2
c. If the net equity position as at the 31 December preceding the deadline for submission of the application to the licensor is negative, assess whether it has improved by at least 10% compared with the net equity position that enabled the licence applicant to satisfy the net equity rule in the previous year;	See the illustrative examples below in this section.
d. If the equity rule is not fulfilled as at the 31 December preceding the deadline for submission of the application to the licensor, assess if the licence applicant has submitted by 31 March at the latest a new audited balance sheet, including any contributions made since 31 December, demonstrating that the net equity position has improved by at least 10% compared with the net equity position that enabled the licence applicant to satisfy the net equity rule in the previous year.	See section 0.4.3 and example 7 below in this section.

Some examples of how an applicant may or may not satisfy the net equity rule are set out below.

Example 1: Net equity at 31 December preceding the licence season is positive

Date:	Comparative: 31 December 2022	Assessment: 31 December 2023
Net equity per financial statements:	-10,000	20,000
Adjustment if subordinated loan:	0	0
Net equity:	-10,000	20,000
Outcome:	The licence applicant satisfies the net equity rule by complying with Article 69.01(a) – net equity is positive.	

Example 2: Net equity at 31 December preceding the licence season has reduced/worsened since the previous 31 December, but is still positive

Date:	Comparative:	Assessment:

	31 December 2022	31 December 2023
Net equity per financial statements:	10,000	3,000
Adjustment if subordinated loan:	0	0
Net equity:	10,000	3,000
Outcome:	The licence applicant satisfies the net equity rule by complying with Article 69.01(a) – net equity is positive.	

Example 3: Net equity at 31 December preceding the licence season has reduced/worsened since the previous 31 December and is negative

Date:	Comparative: 31 December 2022	Assessment: 31 December 2023
Net equity per financial statements:	10,000	-5,000
Adjustment if subordinated loan:	0	0
Net equity:	10,000	-5,000
Outcome:	The licence applicant does not satisfy the net equity rule, as it fails to meet Article 69.01 – net equity is negative and has not improved by 10% or more.	

Example 4: Net equity at 31 December preceding the licence season is positive as it includes a subordinated loan that satisfies the conditions of Article 69.04

Date:	Comparative: 31 December 2022	Assessment: 31 December 2023
Net equity per financial statements:	-10,000	-10,000
Adjustment if subordinated loan satisfies Article 69.04:	0	12,000
Net equity:	-10,000	2,000
Outcome:	The licence applicant satisfies the net equity rule by complying with Article 69.01(a) – net equity is positive.	

Example 5: Net equity at 31 December preceding the licence season is negative and has improved by 10% or more since the previous 31 December

Date:	Comparative: 31 December 2022	Assessment: 31 December 2023
Net equity per financial statements:	-10,000	-5,000
Adjustment if subordinated loan:	0	0
Net equity:	-10,000	-5,000
Outcome:	The licence applicant satisfies the net equity rule by complying with Article 69.01(b) – net equity has improved by 50%.	

Example 6: Net equity at 31 December preceding the licence season is negative and has not improved by 10% or more since the previous 31 December

Date:	Comparative: 31 December 2022	Assessment: 31 December 2023
Net equity per financial statements:	-10,000	-9,500
Adjustment if subordinated loan:	0	0
Net equity:	-10,000	-9,500
Outcome:	The licence applicant does not satisfy the net equity rule, as it fails to meet Article 69.01(b) – the improvement is only 5%, so net equity has not improved by 10% or more.	

Example 7: Applicant submits a new audited balance sheet at 29 February, in which net equity has improved by 10% or more since the relevant comparative 31 December

The applicant's net equity at 31 December 2023 (preceding the 2024/25 licence season) is negative and has not improved by 10% or more since 31 December 2022.

Ahead of the deadline for submitting the application to the licensor for the 2024/25 licence season, the applicant submits a new audited balance sheet at 29 February 2024.

Net equity at 29 February 2024 (preceding the licence season) is negative and has improved by 10% or more since 31 December 2022 (i.e. the net equity of negative 5,000 at 29 February 2024 has improved by 50% since 31 December 2022, when it was negative 10,000). In this case, the applicant satisfies the net equity rule by complying with Paragraphs 69.03 and 69.01(b).

The negative net equity balance of 5,000 at 29 February 2024 will replace the negative net equity balance of 11,000 at December 2023 used for assessing the 2025/26 licence season.

Date:	Comparative: 31 December 2022	Intervening: 31 December 2023	Assessment: 29 February 2024
Net equity per financial statements:	-10,000	-11,000	-5,000
Adjustment if subordinated loan:	0	0	0
Net equity:	-10,000	-11,000	-5,000
Outcome:	The licence applicant satisfies the net equity rule by complying with Article 69.03 and Article 69.01(b) – net equity has improved by 50%.		

8.4.5. Implementation arrangements

The net equity rule will not apply to the 2022/23 and 2023/24 licence seasons as it enters into force on 1 June 2023 and will first be applied to the 2024/25 licence season, using 31 December 2023 as the assessment date and 31 December 2022 as the comparative date. As an exception to Article 69, for the 2024/25 licence season, failure to fulfil the net equity rule will not lead to refusal of a licence although the applicant will receive a sanction decided by the licensor according to its catalogue of sanctions.

The net equity rule will apply to licensing decisions for the 2025/26 licence season using 31 December 2024 as the assessment date and 31 December 2023 as the comparative date. For 2025/26 and subsequent licence seasons, if an applicant fails to fulfil the net equity rule, it will not be granted a licence.

9. ANNUAL/INTERIM FINANCIAL STATEMENTS AND PUBLICATION OF FINANCIAL INFORMATION

9.1. SUBMISSION AND PUBLICATION OF FINANCIAL STATEMENTS

The financial criteria assessment of Club Licensing and then the Club Monitoring are based on information of a defined reporting perimeter (see section 7) for which the license applicant/licensee must submit a set of financial documents. The regulations define this set of documents, the content that must be audited and submitted. Then the financial information must be published on the website of the license applicant or its licensor.

9.2. OBJECTIVES

The key objectives of Articles 66 to 68 of the CL&FS Regulations are:

- Define the minimum content of financial information;
- Define the accounting requirements for the preparation of financial statements;
- Provide requirements regarding the confirmation of the financial information submitted;
- Improve financial transparency

The financial information defined in Articles 66 to 68 is prepared for the reporting perimeter.

9.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 66 – Annual financial statements

66.01 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.

66.02 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.

66.03 The annual financial statements must be audited by an independent auditor as defined in Annex E.

66.04 If the annual financial statements do not meet the minimum disclosure requirements set out in Annex F, then the licence applicant must also submit to the licensor:

- a. supplementary information to meet the minimum disclosure requirements set out in Annex F; 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.

66.05 If the annual financial statements do not comply with the accounting requirements set out in Annex G, then the licence applicant must also submit to the licensor:

- a. restated financial statements that meet the accounting requirements set out in Annex G, 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 67 Publication of financial information

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

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

Article 68 Interim financial statements

68.01 If the licence applicant's annual financial statements under Article 66 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.

68.02 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.

68.03 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.

68.04 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.

68.05 The interim financial statements must include:

- 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.

68.06 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.

68.07 Interim financial statements must be reviewed or audited by an independent auditor as defined in Annex E.

68.08 If the interim financial statements do not meet the minimum disclosure requirements as set out in Annex F, then the licence applicant must also submit to the licensor:

- a. supplementary information to meet the minimum disclosure requirements set out in Annex F; 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.

68.09 If the interim financial statements do not comply with the accounting requirements set out in Annex G, then the licence applicant must also submit to the licensor:

- a. restated financial statements that meet the accounting requirements set out in Annex G, 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 licensor in respect of the completeness and accuracy of the restated financial statements.

9.4. ANNUAL/INTERIM FINANCIAL STATEMENTS :

The annual/interim financial statements must meet the minimum disclosure requirements set out in Annex F. If a required item in a licence applicant's balance sheet, profit and loss account or cash flow statement has a zero balance, that item must be reported in one of the following ways (Annex F.1.3):

- With a zero in the statement in question

- In the notes of the relevant statement
- Within a set of supplementary information
- In an assessment report provided by the auditor that signs the annual/interim financial statements

9.5. ACCOUNTING REQUIREMENTS FOR THE PREPARATION OF FINANCIAL STATEMENTS

Although a licence applicant has to draw up annual/interim financial statements in accordance with its own national accounting practices for incorporated companies, the International Financial Reporting Standards or the International Financial Reporting Standards for Small and Medium-Sized Entities, the Club Licensing and Financial Sustainability Regulations include specific accounting requirements for the permanent/temporary transfer of a player's registration, as well as certain expenses/revenue items. If the annual/interim financial statements that a club submits do not comply with the relevant accounting requirements, the club will be asked to submit supplementary information including financial statements that meet those requirements.

9.6. PUBLICATION OF FINANCIAL INFORMATION

The licensor will specify the audited financial information that must be published on the applicant's website or its own website.

That information must include the total amount that the applicant paid to or for the benefit of agents/intermediaries in the last reporting period.

The published information must remain available throughout the season for which the licence is granted.

10.NO OVERDUE PAYABLE CRITERIA

10.1.INTRODUCTION

The “no overdue payables” criteria are part of the club licensing financial criteria. In combination with other financial criteria, they aim to improve the economic and financial capability of clubs by ensuring that clubs willing to participate in the UEFA club competitions have no overdue payables towards the required creditors before the licence is issued for the participation in the next season competitions.

10.2.OBJECTIVES

The “no overdue payables” criteria increase the protection of the creditors within the ‘family of football’ and clubs’ transparency, assist the financial management of clubs to settle their liabilities to other football clubs, in respect to their employees, to social/tax authorities, as well as certain liabilities towards the football governing bodies such as UEFA and the licensors on timely manner.

In particular, the “no overdue payables” criteria aim to ensure that:

- clubs receive transfer compensations as agreed;
- the designated employees receive payments due to them;
- associated social charges and taxes are settled, and
- the payments in respect to UEFA and the licensor are done within the applicable deadlines.

10.3.UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 70 – No overdue payables to football clubs

70.01 The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex H) to other football clubs as a result of obligations arising from transfers due to be paid by the 28 February preceding the licence season.

70.02 Payables are 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 payable 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*; and
- d. any joint and several liability decided by a competent authority for the termination of a contract by a player.

Article 71 – No overdue payables in respect of employees

71.01 The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex H) 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.

71.02 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 K.1.2\(c\)](#).

71.03 The term “employees” includes the following persons:

- 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](#).

Article 72 – No overdue payables to social/tax authorities

72.01 The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex H) 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.

72.02 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.

Article 73 – No overdue payables in respect of UEFA and the licensor

73.01 The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in [Annex H](#)) 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.

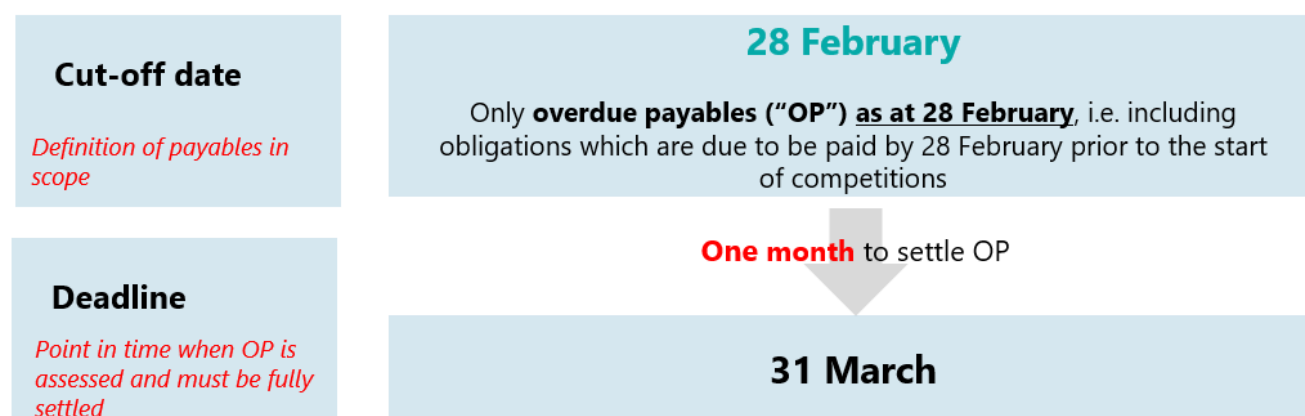
73.02 Payables in respect of UEFA include, but are not limited to, financial contributions imposed by the CFCB.

10.4. PAYABLES IN SCOPE AND SUBMISSION REQUIREMENTS

10.4.1. General principles

Regardless of an applicant's statutory closing date or interim financial reporting date, the scope of the 'no overdue payables' criteria are to be determined at 28 February of the year preceding the season in question.

For each type of no overdue payables listed in Articles 70–73 of the CL&FS Regulations, the must have no overdue payables at the 31 March preceding the licence season in respect of obligations due by 28 February preceding the licence season. The assessment of this criteria at the same date for all clubs is equitable.



10.4.2. Transfer payables

The applicant shall submit documentary evidence showing any amounts, at 28 February of the year preceding the licence season, payable to other football clubs as a result of transfer obligations.

The applicant must complete a separate transfer payables table, unless the transfer 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.

The transfer payables table must contain a separate entry for each player transfer agreement, as follows:

- All new player registrations (permanent and temporary) as a result of transfer agreements concluded in the 12 months up to 28 February, irrespective of whether any amount is outstanding at the cut-off date. This includes youth players signing their first professional contract if training compensation becomes payable.
- All transfers for which an outstanding amount is to be paid at 28 February, irrespective of whether the transfer was during the 12 months up to 28 February or before, and irrespective of whether it relates to the release or registration of players.
- All transfers for which there are disputed amounts at 28 February.

There is no mandatory requirement to disclose players that have joined a club as a free agent (as there is no transfer agreement) or players returning to the club holding the permanent registration at the end of a loan.

Transfer agreements between clubs often include clauses for compensation payments dependent on certain conditions being met at some stage in the future (i.e. contingent liabilities). Typically, these clauses relate to the future 'success' of the players or their new club— for example, number of appearances, goals scored, qualification for European competitions.

In some cases, a former club still contributes to the salary of a player on loan and the former club may need to pay development fees to the player's new club. These payments should be included in the payables assessment.

A transfer contract may contain a sell-on clause that provides, in particular, for additional fees to be paid to the former club in the event that the player is subsequently transferred to a third club. As soon as a particular condition is met, the liability towards another football club is no longer conditional and the corresponding amount becomes a transfer payable and its payment status should be assessed according to the criteria.

A few examples are provided below of payables to be included in the applicant's submission showing whether they must be assessed by the licensor at 31 March to determine whether the applicant complies with the 'no overdue payables' criteria for club licensing purposes.

Transfer activity	Type of payable	Payment date	To be included into the Transfers table for the licence season 2023/24	To be assessed as at 31 March 2023
Transfer agreement signed on 1 February 2023	Transfer fee	28 February 2023	Yes	Yes
Transfer agreement signed on 1 February 2023	Transfer fee	15 March 2023	Yes	No
Player registration (first professional contract) on 1 March 2023	Training compensation	31 March 2023	No	No
Transfer agreement signed on 1 September 2022	<i>Conditional amount: a buying club must pay to a selling club 10 million if a player scores 10 goals. On 28 February 2023, the player scores the 10th goal.</i>	31 March 2023	Yes	No
Transfer agreement signed on 1 September 2019	<i>Conditional amount: a buying club must pay to a selling club 10 million if a player permanently transferred to the third club within the next six seasons. On 1 February 2023 the player was transferred to the third club.</i>	15 February 2023	Yes	Yes

An example transfers table is provided in Appendix III.

10.4.3. Employee payables

The applicant shall submit documentary evidence to the licensor showing any amounts, at 28 February of the year preceding the licence season, payable to its employees as a result of contractual or legal obligations.

If the applicant has no overdue, deferred or disputed amounts at the 28 February preceding the licence season, there is no mandatory requirement for it to disclose detailed information such as a list of employees, but only the total balance payable at that date.

However, if the applicant has overdue, disputed or deferred payables at 28 February, then in addition to the total balance payable to employees at the 28 February preceding the licence season, it must disclose the information specified in Article 71.07 for each overdue, deferred or disputed amount at 28 February.

Definition of employees

The CL&FS Regulations define the term 'employees', which, for assessment purposes, includes only professional football players and other employees performing the functions specified in Articles 36–52 (protected employees). The licensor may, if it so chooses, also include other employees.

The 'employee' status does not depend on whether the person is under an employment contract or not. Any service providers, whether individuals or entities, should also be included if they perform the same functions as 'protected employees' under Articles 36–52.

The term covers anyone performing the functions described in Articles 36–52 and not just the minimum required staff under the personnel and administrative criteria. For example, Article 40 requires applicants to appoint at least one physiotherapist for the first squad. If a football club appoints more than one they should also be included in the assessment.

If any 'employees' are employed by or contracted to a consultant or service provider of an entity within the legal group structure or the reporting perimeter, other than the applicant itself, they must be included in the assessment.

The above principle also applies to any amounts owed to people who, for various reasons, are no longer employees at 28 February. Regardless of how such payables are accounted for in the reporting entities' financial statements, they fall within the criterion that requires the obligation to be settled within the period or duration stipulated in the contract or in the law.

A few examples are provided below of payables to be included in the applicant's submission showing whether they must be assessed by the licensor at 31 March to determine whether the applicant complies with the 'no overdue payables' criteria for club licensing purposes.

Type of payable	Payment date	Status as at 28 February 2023	To be included into the Employees table for the licence season 2023/24	To be assessed as at 31 March 2023
December 2022 salary	25 December 2022	Deferred until 31 March 2023	Yes <i>(full disclosure as per employee)</i>	No
Bonus for the Group stage participation in 2022	31 December 2022	Disputed	Yes <i>(full disclosure as per employee)</i>	No
January 2023 salary	5 February 2023	Paid	No	N/A
February 2023 salary	25 February 2023	Not paid (overdue)	Yes <i>(full disclosure as per employee)</i>	Yes
February 2023 salary	5 March 2023	Not paid (not overdue)	Yes <i>(as part of total payables to employees)</i>	No

An example transfers table is provided in Appendix III.

10.4.4.Social/tax payables

The applicant shall submit documentary evidence to the licensor showing any amounts at 28 February of the year preceding the licence season payable to social/tax authorities as a result of contractual and legal obligations towards all employees.

The payment deadlines for tax and social contributions may differ from one territory to another: in one country the payments may be monthly and in another quarterly.

If the applicant has no overdue, deferred, disputed or any pending amounts (as explained below) at 28 February, it is not required to disclose detailed information for each type of payable, but only the total balance owed to social/tax authorities at the 28 February preceding the licence season.

However, if the applicant has overdue, disputed, deferred or pending payables at 28 February, then besides the total balances towards social/tax authorities at this date, it must disclose the information specified in Article 72.04 for each of these amounts.

A few examples are provided below of payables to be included in the applicant's submission showing whether they must be assessed by the licensor at 31 March to determine whether the applicant complies with the 'no overdue payables' criteria for club licensing purposes.

Type of payable	Payment date	Status as at 28 February 2023	To be included into the Social/Tax table for the licence season 2023/24	To be assessed as at 31 March 2023
October - December 2022 contributions	25 December 2022	Deferred until 31 March 2023	Yes <i>(full disclosure as per type of obligation)</i>	No
January – March 2022 contributions	28 February 2023 (following the decision of Tax authorities of 1 February 2023)	Not paid (overdue)	Yes <i>(full disclosure as per type of obligation)</i>	Yes
January 2023 contributions	5 February 2023	Paid	No	N/A
February 2023 contributions	25 February 2023	Not paid (overdue)	Yes <i>(full disclosure as per type of obligation)</i>	Yes
February 2023 contributions	5 March 2023	Not paid (not overdue)	Yes <i>(as part of total payables to social/tax authorities)</i>	No

An example transfers table is provided in Appendix III.

10.4.5.Paybles to UEFA and the licensor

The Article 73 of the CL&FS Regulations does not provide a full list of payables to UEFA and the licensor.

In the case of UEFA, the regulations state that these payables include financial contributions decided by the CFCB.

Before the start of the next season's club licensing process, UEFA will inform licensors whether any of their affiliated clubs have overdue payables due at 28 February of the year preceding the licence season. In the absence of this information, the licensor should consider that there are no overdue payables.

In the case of licensors, each licensor should define the scope of such payables in its national club licensing regulations. These payables may include, for example:

- fines and fees imposed by the licensor's decision-making bodies;
- fees for the club licensing process;
- any fees and payments for the licensor's domestic competitions;
- any payments for loans by the licensor to its affiliated clubs.

The licensor must decide how the applicants should submit such information, depending on the scope of payables, and inform them prior to the start of the club licensing process.

10.4.6. Disputed amounts

The CL&FS Regulations provide two options for assessing 'no overdue payables' when the amounts can be considered 'disputed' as set out in Annex H.1.2.c:

- the applicant has brought a legal claim that was deemed admissible (Annex H.1.2.c(i)); or
- the applicant has contested a claim brought against it by a creditor to the competent authority (Annex H.1.2.c(ii)).

If the applicant has legitimate disputed amounts at 28 February or 31 March, they are not considered overdue.

If a valid dispute is pending with a competent authority at 28 February, the amount concerned is not an 'overdue payable', so there is no need to assess the status of the dispute at 31 March.

However, if the applicant's payables fall due, following a decision by the competent authorities before 28 February, the following should be taken into account:

- If the applicant was informed of a competent authority's decision before 28 February and it did not contest it by 31 March, the payables can no longer be considered as disputed.
- If the deadline for lodging an appeal expires after the assessment date (i.e. 28 February or 31 March), as set out in Annex H.1.2 the fact that the appellant club would still be able to challenge this decision is not relevant for whether the payables should be considered disputed at that date.

If a decision-making body (i.e. the licensor or the CFCB) considers that the applicant may have opened proceedings with the sole purpose of making overdue balances disputed (as a way of buying time, as described in Annex H), the licensor may request additional evidence to ensure that it is not an 'obviously unfounded dispute'.

10.4.7. Deferred amounts

As set out in Annex H (notion of overdue payables), if the applicant has legitimate deferred amounts at 28 February or 31 March (i.e. a written agreement has been concluded with the creditor to extend the due date), these amounts are not considered overdue.

The underlying principle is that deferral agreements to extend a payment deadline must be accepted in writing by both the creditor and the debtor and must, for each overdue balance, clearly state the amounts being deferred, the initial due dates and the new payment deadlines. In particular, if a club concludes a deferral agreement with a group of players, an individual agreement must be signed with each player concerned that states the amount deferred and the new due dates.

Note that, if the creditor has not requested payment of an overdue amount, this is not considered an extension of the payment deadline.

10.4.8. Pending decision by a competent body (Social/Tax)

As set out in Annex H (notion of overdue payables), if the applicant has legitimate pending social/tax payables at 31 March, they are not considered overdue.

There are several requirements to be met for amounts considered pending rather than overdue. They are only pending if:

- the licence applicant has requested a competent body (e.g. the relevant tax authority, ministry of finance), in writing and in accordance with the applicable law, to extend the deadline for social/tax payables (as set out in Article 72); and
- the competent authority has confirmed in writing that this request has been deemed admissible and still pending **by the 31 March** preceding the licence season.

In the absence of any documentary evidence from the competent body proving that this decision is still pending at 31 March, the licensor should consider the concerned amounts as overdue.

10.4.9. Pending solidarity contribution and training compensation (Transfers)

As set out in Annex H (notion of overdue payables), if the licensee has legitimate solidarity contributions/training compensation pending at 31 March these payables are not considered as overdue if the applicant is able to demonstrate that it has taken all reasonable measures to identify and pay the creditors as defined in the FIFA Regulations on the Status and Transfer of Players.

10.5. ASSESSMENT OF THE INFORMATION

10.5.1. Determination of the assessment

The assessment should be carried out either by the licensor or an independent auditor. Even if the latter, the licensor may still decide to carry out a number of additional assessments in order to ensure that all 'no overdue payables' criteria are fulfilled. The following minimum procedures must be performed and described in the licensor's or auditor's report:

- (a) Obtain the payables tables at 31 March submitted by the applicant for obligations due by 28 February: transfers table, employee table, social/tax table and supporting documents;
- (b) Perform the necessary steps and determine the sample size to assess the completeness and accuracy of the balances and issue a conclusion for each procedure performed;
- (c) Check the completeness of any overdue balance reported by the applicant at 28 February;
- (d) Check the settlement of any overdue payables between 28 February and 31 March;
- (e) Identify any overdue balance at 31 March.

The applicant must reconcile the liabilities shown in the transfers table, employees table and social/tax table to its underlying accounting records, and retain such reconciliations in case they may be requested for inspection by the external auditors or by the licensor.

Examples of various assessment steps may be found in Appendix IV.

It should be noted that if the licensor decides to determine the assessment steps either for its own purposes or for the external auditors, these steps should take account of national legislation.

10.5.2. Additional assessment procedures

For the assessment of the 'no overdue payables' criteria, licensors are recommended to obtain similar information from each applicant for the player transfer receivables, i.e. receivables from player transfers to other clubs. This enables the licensors to reconcile the figures between clubs and, in addition to previous assessments, obtain additional evidence on the correctness and completeness of the disclosed balances.

Some licensors may decide to have a preliminary assessment date for 'no overdue payables' criteria before collecting the final information at 28 February. This enables them to identify any overdue payables and warn the clubs about the requirement to settle these amounts by 31 March. Furthermore, the additional time may enable the licensors to collect information on the deferred and disputed amounts and monitor the subsequent payments to avoid an accumulation of overdue payables by 28 February.

10.5.3.Licensor decision

If the applicant has overdue payables at the 28 February preceding the licence season, to meet the 'no overdue payables' criteria, it must be able to prove by the following 31 March that:

- it has paid the overdue payables in full, unless otherwise individually agreed with the creditor; or
- it has concluded a written agreement with the creditor to extend the deadline for these payables; or
- proceedings with regard to these overdue payables have been opened with the competent national authority or the statutory national or international football authorities or relevant arbitration tribunal; or
- for tax/social payables only, that there is a valid pending decision by a competent authority to extend the deadline for payment (such payables are not considered overdue).
- for training compensation and solidarity contributions only, that it has taken all reasonable measures to identify and pay the creditors (such payables are not considered overdue).

In principle, the licence must be refused:

- if the payables information is not submitted to the licensor by the deadline and in the form determined by the licensor;
- if the applicant has payables overdue at 31 March of the year preceding the season to be licensed.

11. SPORTING CRITERIA

11.1. INTRODUCTION

Sporting criteria aim to promote and improve the standard of football in Europe and give priority to the training and welfare of young players in every club.

They also provide minimum legal requirement for players' contracts, ensure that appropriate medical examinations are regularly performed and that FIFA regulations are adhered to by UEFA's clubs.

11.2. OBJECTIVES

Medical requirements and youth development specificities will be examined in a subsequent chapter. This chapter will focus on:

- Written professional player contracts that clearly set out the rights and obligations of both the club and the players to establish good governance in professional football;
- Loans of professional players in application of the new FIFA provision on international loans;
- Refereeing matters and Laws of the Game: ensuring that players and technical staff are aware of the latest updates to prevent misunderstanding between referees and players/technical staff during matches.

11.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 24 – Written contract with professional players

24.01 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*.

24.02 The licence applicant must ensure that its professional players' contracts are in line with the relevant provisions of the *Agreement regarding the minimum requirements for standard players contracts in the professional football sector in the European Union and the rest of the UEFA territory*.

Article 25 – Loans of professional players

25.01 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 26 – Refereeing matters and Laws of the Game

26.01 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.

11.4. COMPLIANCE WITH SPORTING CRITERIA

11.4.1. Written contract with professional players

Article 24 CL&FS states that player contracts must adhere to certain rules such as the [FIFA Regulations on the Status and Transfer of Players](#) (RSTP).

The RSTP impose certain restrictions on contracts, such as:

- contract length
- negotiating the contract
- contract validity

- maternity leave

See [FIFA Regulations on the Status and Transfer of Players](#) for further details.

MRSPC

The [Agreement regarding the minimum requirements for standard players contracts in the professional football sector in the European Union and the rest of the UEFA territory](#) (MRSPC) lists contractual clauses that should be included in every professional player contract in Europe, subject to applicable national laws. The aim of the MRSPC is to ensure that a standardised employment contract is used throughout the European Union/UEFA member associations. The MRSPC includes provisions, such as:

- Form of the contract
- Obligations of both the club and the player
- Clauses on image rights, anti-doping, player discipline and grievances

Form of the contract

The contract should be in writing, signed by the club and the player, with the date and place of the signature. Each signatory should receive a copy that should be forwarded to the professional league or national association for registration. It must clearly set out the start and end dates together with correct information about the player and the club (player's full name and home address; club's full legal name, address, legal representative, etc.).

The contract creates an employment relationship between the club and the player, subject to the national legislation of the country where the club is registered, unless otherwise agreed. It should contain all rights and duties between the player and the club.

Obligations of the club

The contract should set out all financial obligations towards the player, including the salary and other financial benefits such as bonuses, non-financial benefits (such as accommodation and car), accident and health insurance, payment of salary during incapacity and pension fund/social security costs, as well as the currency, the amount and due date for each amount.

More importantly, the contract also regulates the financial impact in case of major changes to the club's revenue, such as promotion to a higher league, in which case the player could be entitled to a higher salary or a performance bonus, or relegation in which case the player could either choose to leave the club or accept a salary cut.

One of the club's obligations is to apply the EU Council directive on the protection of young people at work. The contract should ensure that every youth player, i.e. a minor involved in the youth development programme, has the opportunity to attend mandatory school education in accordance with national law and that no youth player is prevented from continuing their non-football education.

Apart from the above-mentioned obligations, the contract should also stipulate subjects such as paid annual leave and payment of taxes in accordance with national legislation.

Obligations of the player

Players are obliged to fulfil certain responsibilities as expected of professional athletes, such as playing to the best of their ability, complying with club rules, attending club events, behaving in a sporting manner, undergoing all suitable medical examinations, etc. The player is also required to abstain from other football activities and gambling.

If a player contests the opinion of the club's medical specialist, they have the right to a second opinion by an independent medical specialist. If there are still differing opinions, the player and the club must agree to accept an independent third-party medical opinion, which will be binding.

Image rights

Image rights are gaining in importance as they relate to a player's marketable identity and are an additional income source. How image rights are exploited is agreed between the club and the player but it is recommended for individual players to exploit their own rights and for the club to use players' image rights as part of the whole squad.

Player discipline and grievances

Cubs should establish appropriate disciplinary rules with sanctions/penalties and necessary procedures that the player must adhere to. It is club's responsibility to explain these rules and procedures to the player. Should the player violate the rules, the club may impose a range of sanctions. However, the player has a right to appeal and to be accompanied/represented by the club captain or a union representative during an appeal.

Anti-doping

This clause sets out important requirements for the player and the club to comply with anti-doping regulations. Anyone committing a doping offence may be referred to the national association's disciplinary bodies or international governing bodies and, if any players are found guilty of doping practices, the club has the right to take any other measure against them.

More favourable provisions

The club and the player have the right to agree provisions deviating from the MRSPC for the benefit of the players.

Disputes

The contract should specify the process for disputes about issues not covered in the contract. Subject to national law and national collective bargaining agreements and if national labour laws allow, when no national arbitration process may be applicable, any contract disputes can be brought before arbitration in accordance with the national association's statutes or to the CAS.

Final provisions

The contract should also include provisions on matters such as the applicable law, jurisdiction and confidentiality, and list of annexes, e.g. club rules, football regulations – statutes, regulations and decisions of FIFA, UEFA and the national association.

11.4.2.Loans of professional players

Loan regulations apply only to international loans, when the player is transferred from one association to another. In accordance with Article 25, the applicant must ensure that for professional players, the provisions of the [FIFA Regulations on the Status and Transfer of Players](#) are adhered to.

A three-year transitional period applies to the number of the international players a club can loan in and out per team:

- 1 July 2022 – 30 June 2023 – maximum 8 players loaned in/out;
- 1 July 2023 – 30 June 2024 – maximum 7 players loaned in/out;
- From 1 July 2024 – maximum 6 players loaned in/out.

The cap on the number of international loans applies throughout the season.

The new loan regulations are binding at national level and must be included without modification in the national association regulations. The clubs are given three years from 1 July 2022 to introduce rules on domestic loans, in agreement with domestic football stakeholders and in line with the principles of integrity, competitions, youth development and the prevention of hoarding players. The limit on the number of domestic loans may differ (i.e. may be other than six professionals loaned) provided that it is consistent with the above rules. It is worth highlighting that caps on the number of international loans apply separately to the men's and women's teams.

11.4.3.Refereeing matters and Laws of the Game

Ensuring that all members of the first squad (players, coaches and other technical staff) have a comprehensive understanding of the Laws of the Game is essential for the smooth running of the competition. The requirement to attend a refereeing session or event has therefore been extended to all members of the first squad.

The session or event should provide a clear understanding of the Laws of the Game, address refereeing questions and enable an exchange views. Concretely, the refereeing and Laws of the Game criterion aims to:

- provide the first squad with an overview of refereeing matters and the Laws of the Game;
- share comprehensive information on the latest updates to refereeing and the Laws of the Game;
- address refereeing questions;
- encourage an exchange of views between the first squad and those in charge of refereeing matters;
- bring the referees closer to players and vice versa.

The event can take various forms. For instance:

- Licensors are encouraged to hold an individual event at each club that can apply for a UEFA licence. This will make it easier for all squad members and technical staff to attend.
- The entity in charge of refereeing matters could also hold an event (online or, ideally, in-person) dedicated to refereeing matters and Laws of the Game, inviting the first squad of all clubs that can apply for a UEFA licence. These events should be in addition to individual visits.

The licensor can ask for the following evidence when assessing whether an applicant meets the criterion on refereeing matters and the Laws of the Game:

- Date and location of the event, which it must be during the 12 months prior to the licence season;
- Organiser: either organised by or in collaboration with the UEFA member association;
- Agenda, which it should include items on refereeing;
- List of attendees, which should include all members of the first squad: players, coaches and technical staff.

The licensor can liaise with the national association's refereeing officer/department to coordinate the event and validate the information provided by the applicant.

12. YOUTH DEVELOPMENT

12.1. INTRODUCTION

Ensuring that young boys and girls want to play football and enabling them to play in an appropriate environment is essential when promoting football. In addition to that, developing talented youth players is one of the main drivers of a sustainable club business model. Since it was introduced, club licensing has pushed applicants to meet minimum standards in player development, but also to run a development programme to help youth players reach their maximum potential. To consolidate this initiative, the CL&FS requires licensors to evaluate the quality of their applicants' youth development programmes.

12.2. OBJECTIVES

The regulatory provisions for youth development aim to:

- ensure that applicants support and encourage football and non-football education;
- push leading men's football clubs to embrace and promote women's football;
- enforce a quality-driven youth development programme run by qualified technical staff;
- guarantee appropriate medical care and a safe environment for youth players.

12.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 19 – Youth development programme

19.01 The licence applicant must have a written youth development programme approved by the licensor.

19.02 The licensor must regularly verify the implementation of the approved youth development programme and evaluate its quality.

19.03 The programme must cover at least the following areas:

- a. Youth development objectives and philosophy
- b. Youth sector organisation (organisational chart, bodies involved, relation to licence applicant, youth teams, etc.)
- c. Personnel (technical, medical, administrative, etc.) and minimum qualifications required
- d. Infrastructure (training and match facilities, availability, etc.)
- e. Financial resources (budget, contribution from licence applicant, players or local community, etc.)
- f. Football education for various age groups (playing skills, technical, tactical and physical)
- g. Educational initiatives (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 against the objectives
- j. Duration of the programme (at least three years but maximum seven).

19.04 The licence applicant must further ensure that:

- 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 – Youth teams

20.01 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 Each youth team, except for the under-10s, must take part in official competitions or programmes played at national, regional or local level and recognised by the UEFA member association.

Article 21 – Women’s football activities

21.01 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 30 – Child and youth protection and welfare

30.01 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 41 – Youth teams medic

41.01 The licence applicant must have appointed at least one doctor or physiotherapist recognised as such by the appropriate national health authorities who is responsible for the medical care of the youth teams.

Article 50 – Head of youth development programme

50.01 The licence applicant must have appointed a qualified head of the youth development programme who is responsible for running the daily business and the technical aspects of the youth sector.

50.02 The head of the youth development programme 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 Elite Youth A coaching licence;
- b. Valid UEFA A coaching licence if the licensor (or its UEFA member association) is a signatory of the UEFA Coaching Convention at Pro level;
- c. Valid UEFA B coaching licence if the licensor (or its UEFA member association) is not a signatory of the UEFA Coaching Convention at Pro level;
- d. Valid UEFA recognition of competence equivalent to the licence required under a), b) or c) above as applicable.

Article 51 – Youth coaches

51.01 For each mandatory youth team, the licence applicant must have appointed at least one qualified coach who is responsible for all football matters related to that team.

51.02 At least three youth team head coaches must each hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention: :

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

51.03 The other youth coaches must hold the minimum qualification as defined by the UEFA member association.

12.4.EVALUATION OF THE YOUTH DEVELOPMENT PROGRAMME

12.4.1.Licensor's responsibility

The licensor's main responsibility when it comes to youth players is to ensure that the applicant guarantees their growth by means of a youth development programme, which the club must implement and run efficiently in compliance with Article 17 of the CL&FS.

Evaluating the programme requires a deep technical knowledge of football, which is not necessarily the core asset of the licensing administration. This lack of on-pitch expertise can be compensated for through close, regular collaboration with the licensor's technical department (or UEFA Member Association). On-site visits to the club's academy are obviously required to properly assess whether it complies with Article 19 of the CL&FS, meet the head of youth development and check whether the programme is being implemented.

12.4.2.Evaluating the youth development programme

Here are the recommended ways to assess whether the applicant is complying with the youth development programme requirements.

Paragraph 19.02

a) Youth development objectives and philosophy

The club must have a clear philosophy and a vision, and set itself objectives with a road map to achieve them. The licensor must verify that these concepts are well known to the youth players and the academy staff. The head of youth development, the youth teams' coaches, the players and even their parents can be interviewed to ensure that the philosophy has been shared and is clearly understood.

b) Youth sector organisation (organisational chart, bodies involved, relation to applicant, youth teams, etc.)

The academy must be suitably structured, and be represented on an organisation chart that faithfully reflects the organisation as a whole. The links between the youth football department and the other club departments must be clearly shown on the chart. The relationship between the first team and the academy must be explained. And the support and commitment of the club's top management must be ensured. It is also important to specify whether the youth teams are all managed together, or if the amateur teams, youth elite and reserve team are managed separately.

The licensor should receive the organisation charts before the visit to analyse them, and once on-site, check the evidence that the structure set out in the charts reflects reality.

c) Personnel (technical, medical, administrative, etc.) and minimum qualifications required

The licensor must be provided with a list of the people working in the academy and their qualifications (copy of the diplomas must be provided when necessary). The licensor must be able to assess whether the staffing is appropriate, if the mandatory roles are filled and if the staff have the required qualifications under Articles 41, 50 and 51 of the CL&FS.

d) Infrastructure (training and match facilities, availability, etc.)

Obviously, the better the facilities, the better the conditions for player development. Nevertheless, the main condition for ensuring that youth players can develop is that facilities are available to them. Pitch schedules should show that pitches are available to the youth teams, while interviews with youth coaches, players and the facilities manager will confirm this is actually the case. If the club does not own the training facilities, a written contract with the owner must be presented (Article 34 of the CL&FS).

Once this is ensured, efforts can be made regarding the quality of the facilities, especially at pitch level, where a proper ground will be an asset for the development of the players. The licensor is recommended to define the criteria for the academies and evaluate them in parallel to the overall youth development programme assessment (Article 35 of the CL&FS).

e) Financial resources (budget, contribution from applicant, players or local community, etc.)

The yearly budget must be accurately broken down, and it should cover the academy's costs. It is best to liaise with local authorities and find synergies that grant state subsidies. The licensor should evaluate whether the budget is sustainable for running the academy and monitor whether the management's commitment to youth development is maintained.

f) Football education for various age groups (playing skills, technical, tactical and physical)

Under-12 and Under-18 players, for example, have different needs. Consequently, their development programmes must be adapted to their age groups. As the quality of their football education is essential to the development of youth players, the licensor must ensure that it is of the highest standard, adapted to each age group and that there are links between the various levels. All coaches must be aware of the content of each age-adapted programme and ensure the continuity and the relationship between them.

A strong link between the academy and the professional team(s) is favourable to the development of youth players and the club management should encourage coaches to cooperate with each other to ensure a smooth transition between the teams for the more talented players.

g) Educational initiatives (Laws of the Game; anti-doping; integrity; anti-racism)

The applicant must run those 'football courses' linked to the Laws of the Game, anti-doping, integrity and anti-racism as a minimum. Any further teaching can be at its own initiative.

It is recommended to run the courses with small groups, and not all of them on the same day, to ensure better attention and understanding of each issue. They should be run directly by the licensor or under its strict supervision.

Attendance lists should be requested by the licensor, which must ensure that all teams have had the opportunity to follow the education programmes.

For further educational content, the [UEFA app for players](#) focuses on specific areas, such as the managing the player's image, the use of social media, wealth management, etc.

h) Medical support for youth players (including maintaining medical records)

The medical section contains recommendations about the level of medical support that should be provided for youth players (see section 13). As medical files are confidential, the licensor should request anonymised or blank checklists and verify whether the tests listed are in line with any domestic requirements and meet the minimum specified. It should also check that appropriate medical support is available at the various facilities used by the applicant.

i) Review and feedback process to evaluate the results and achievements against the objectives

The applicant must review its programme regularly and challenge it. It must identify the areas for improvement and verify whether its methodology, philosophy and vision are well understood and implemented. The objectives should be compared with the results obtained. The licensor must ensure that such a process is in place and provide the applicant with assistance and expertise

j) Duration of the programme (at least three years but maximum seven)

To notice the results of the development of youth players takes time. The programme must be run over a sufficient period of time for it to be effective. Regular improvements rather than frequent drastic changes are recommended.

Paragraph 19.04

a) Mandatory school education

The licensor must check that the applicant is not hindering its youth players from attending compulsory school education. The licensor must check the agreements with schools and ensure that suitable adapted timetables are in place. Interviews with players/parents/teachers/school directors are also necessary to ensure that players' education is not jeopardised.

b) Non-football education

Only a small number of youth players go on to have a successful professional career and make living from football. It is therefore essential for youth players not to be prevented from continuing their non-football education. The applicant should encourage this and help young athletes to pursue a parallel career. It is the licensor's responsibility to interview players to check whether they are aware of such opportunities. The licensor must also check that the clubs encourage further education and have the necessary tools for this purpose.

Paragraph 20.01

The CL&FS require a minimum of four teams for the various age categories. This is the minimum and it is recommended to further encourage clubs that can afford more youth teams to contribute more to developing youth football.

Affiliated clubs

Applicants can also rely on affiliated clubs to fulfil the youth team criterion. For the licensor to validate the affiliation, the clubs must, each year, provide proof of close collaboration with the affiliated team(s), demonstrate that there are communication channels ensuring regular exchanges, and provide their affiliated youth teams with significant financial and technical support. These teams must be located within a reasonable distance of the applicant's headquarters and on the licensor's territory.

Under-10s

If the applicant does not have an U10 team, it can organise football activities for that age group. These football activities should be organised and run by competent people from the club, ideally within the club's facilities and open to all children, regardless of their gender, abilities or football skills. The aim is to promote football and give children the opportunity to play.

Paragraph 20.02

Under Paragraph 20.02 of the CL&FS, each youth team (except the Under-10) must take part in official competitions or programmes played within the national territory and recognised by the UEFA Member Association. When assessing the youth development programme and looking at the type of competitions played by the youth teams, the licensor must check that the average distance to games is adapted for youth players and that they all have equal opportunity to take part in the games, i.e. unlimited substitutions for the younger teams.

Article 30

To promote the practice of football, it is essential to ensure that the young players and their parents understand that they are playing in a safe environment. The applicant must therefore take measures, in line with the [UEFA child safeguarding policy](#) or its domestic rules and regulations, to protect, safeguard and ensure the welfare of youth players and ensure they are in a safe environment when taking part in activities organised by the licence applicant. For further information see section 18 Football Social Responsibility.

12.5.COMPLIANCE WITH WOMEN'S FOOTBALL MEASURES AND ACTIVITIES

The licensor's main responsibility under this criterion is to define measures and activities that applicants must conduct to comply with the requirement.

Due to the disparate context of women's football in Europe, the article intentionally leaves it up to the licensor to define the most suitable approach based on local needs, so that national associations are able to choose one or more of the women's football activities listed:

- a. Entering a first 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.

While the licensor should define a reasonable approach aligned with the local context, the criterion should push applicants to further develop the women's game.

There are several elements that should be taken into consideration when defining the approach. During the decision-making process, the licensor is encouraged to:

1. engage with its women's football department or the women's football experts to gauge the status of women's football in the country;
2. assess women's football activities already implemented by the potential applicants.

This consultation process can include topics such as:

- Perception, awareness and trend in women's football

- Strategic objectives
- Activities conducted/planned by national associations to promote and develop women's football
- Synergies between women's and men's football
- Domestic competition structure at senior and youth levels
- Number of registered player
- Geographic distribution of women's football teams and clubs

The assessment of existing women's football activities run by applicants can include topics such as:

- Existing relationship with women's football activities, if applicable
- Structure of women's football within the club (fully integrated, partnership, etc.)
- Staff dedicated to women's football: part-time, full-time, only dedicated to women's football, dedicated to both men's and women's football, etc.
- Number of youth and senior teams
- Availability of infrastructure
- Financial situation

The outcome of the consultation should inform the licensor which option (A, B or C) is the most suitable, based on the local women's football context and the objectives of the national association/licensor.

If deemed appropriate, the licensor is also free to increase the requirements of the criterion.

Entering a first or youth team in official competitions

If the licensor decides that applicants must have a women's first or youth team in official competitions, the licensor should define the competitions that are considered 'official', e.g. those organised under the umbrella of the national association.

If deemed appropriate, the licensor is free to increase the minimum number of youth teams that applicants must register for official competitions.

Providing support for an affiliated women's football club

Applicants can also rely on affiliated clubs to fulfil the women's football activities criterion. For the licensor to validate the affiliation, the clubs must provide proof of close collaboration with the affiliated team(s) each year, demonstrate that there are communication channels ensuring regular exchanges, and provide their affiliated teams with significant financial and technical support.

Deciding that applicants must provide support for an affiliated women's football club may incentivise partnerships between 'women's football clubs' and 'men's football clubs'. Should the licensor predict this situation, it is advisable to provide guidance for the two clubs before and during the process. For instance, the licensor can provide framework agreement templates. Some aspects to be taken into consideration in the framework agreement might be:

- Continue as separate entities (standalone) or merge into one club
- Duration of the agreement
- Adaptation of the name
- Adaptation of the logo
- Use of infrastructure
- Financial resources
- Synergies between staff (marketing department, youth coaches, etc.)
- Youth teams

In addition, the licensor is encouraged to monitor how the agreement is being implemented to ensure the terms and conditions are met by both parties.

Organising other women's football initiatives

The licensor can also decide that applicants must support women's football by organising other women's football initiatives. Should the licensor choose this approach, it will be important to clearly determine which activities will enable the applicant to comply with the criterion.

One important aspect to take into consideration is that should be some continuity and that the 'measures and activities' should not be a 'once in a season' initiative.

The aim of the criterion is to develop, professionalise and popularise women's football, and the 'measures and activities' should be assessed against this objective.

The licensor is encouraged to engage with the women's football department or the women's football experts of the national association to determine the minimum women's football activities that the applicants should organise.

12.5.1. Further considerations

Other ways to develop youth players, if the applicant can afford them, are as follows:

- Encourage clubs in the same region to work together in player development rather than compete for recruits. A national/regional training compensation scheme could be introduced to persuade all clubs to contribute to the success of the player's career, work together, exchange information and regularly communicate.
- Encourage clubs to have a responsible scouting policy. Local scouting – limited to a certain kilometre range – rather than extended scouting should be encouraged. However, if an academy has a proven track record of high quality standards and its youth development programme receives great results, the licensor could, as a reward, grant the academy a wider scouting range than for those that do not meet those standards.
- The head of the youth development programme should have higher qualifications than the youth coaches.
- Boarding schools are essential for providing young players with the required educational support, and licensors should take this into account when assessing the applicant's youth development programme.
- Monitoring performance during games/training sessions using analytic tools is beneficial for player development, so this should be encouraged.
- Licensors should follow the careers of former academy players and where and in which league they are playing, the number of minutes played, the number of international caps, etc. to provide clubs with feedback on their academies' productivity and benchmark them.
- Encourage licensors to engage with the women's football department or the women's football experts of the national association to leverage the power of club licensing to meet the national association's women's football objectives and decide on a reasonable but effective approach.

13. MEDICAL CARE OF PLAYERS

13.1. INTRODUCTION

Protecting the players is paramount for UEFA. To increase their medical care, an in-depth consultation process was held with the UEFA Medical Committee and Medical & Anti-doping Unit back in 2018. Consequently, new regulatory provisions were introduced to provide a safer environment for practising football. Those initiatives were discussed and presented to the UEFA Medical Committee, which solidly endorsed them. More recently, the UEFA Medical Regulations have been updated and enhanced in their 2022 edition. The following chapters aim to provide licensors with further clarification on each article concerned with medical requirements and their implementation.

13.2. OBJECTIVES

The articles on the medical care of players aim to:

- provide youth and first-squad players with the appropriate level of medical care;
- ensure that each applicant has the necessary and qualified medical staff;
- ensure that the required medical equipment is available.

13.3. UEFA CLUB LICENSING AND FINANCIAL FAIR PLAY SUSTAINABILITY REGULATIONS (2022)

Article 19 – Youth development programme

19.03 The programme must cover at least the following areas:

- h) Medical support for youth players (including maintaining medical records)

Article 22 – Medical care of players

22.01 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*.

22.02 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 35 – Training facilities – Minimum infrastructure

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

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

Article 39 – Medical doctor

39.01 The licence applicant must have appointed at least one doctor who is responsible for medical support during matches and training as well as for doping prevention.

39.02 The medical doctor's qualification must be recognised by the appropriate national health authorities.

39.03 The medical doctor must be duly registered with the UEFA member association or its affiliated league.

Article 40 – Physiotherapist

40.01 The licence applicant must have appointed at least one physiotherapist who is responsible for medical treatment and massages for the first squad during training and matches.

40.02 The physiotherapist's qualification must be recognised by the appropriate national health authorities.

40.03 The physiotherapist must be duly registered with the UEFA member association or its affiliated league.

Article 41 – Youth teams medic

The licence applicant must have appointed at least one doctor or physiotherapist recognised as such by the appropriate national health authorities who is responsible for the medical care of the youth teams.

13.4.COMPLIANCE WITH MEDICAL CARE REQUIREMENTS

13.4.1.Licence applicant’s medical staff

The applicant’s medical staff must comprise a medical doctor (Article 39) and a physiotherapist (Article 40) along with a youth team medic (Article 41), who can be either a doctor or a physiotherapist. They must all have the required qualifications as defined by the national health authorities.

The medical doctor (Article 39) is responsible for medical treatment, support and advice, as well as for the doping prevention policy. They must attend matches and ensure their services during training. If the medical doctor does not attend all training sessions, there must be an appropriate emergency procedure. It is recommended that the pitchside medical equipment meets the requirements set out in Article 11 of the [UEFA Medical Regulations](#). The physiotherapist is responsible for medical treatment and massages during the first-squad training sessions and matches.

The youth team medic’s role is to ensure that all youth team players have appropriate medical support. If the applicant decides to appoint the same doctor/physiotherapist as set out in Articles 39 and 40, the criterion would be fulfilled. However, the applicant must ensure that the youth team medic works with all the youth teams and provides the youth players with appropriate medical care.

As the physiotherapist’s qualifications are mainly related to the musculoskeletal system, it is strongly recommended to appoint a medical doctor as youth team medic, since medical doctors are also qualified to treat general medical issues. The applicant must consult its national legislation for a physiotherapist’s responsibilities and limitations in terms of treatments.

A suitable person must also be appointed to provide appropriate anti-doping education and prevention policy.

13.4.2.Maintaining medical records

Under paragraph 19 (2) (h) on the youth development programme, medical records must be kept for the youth players. This will typically be a file containing the information and reports of all medical examinations. The contents of this file are confidential, under the responsibility of the applicant’s medical doctor. UEFA medical bodies advise the records to be kept in accordance with Article 4 of [UEFA Medical Regulations](#):

- Player’s complete medical record and history including current complaints
- Player’s immediate family

It is recommended that the player’s complete medical history be compiled no later than the 12th birthday and to update it yearly. Note that under Article 4 of the [UEFA Medical Regulations](#), maintaining medical records and updating them yearly is mandatory at least for the first-squad players (Article 22 (1)). The medical records that must be kept are listed in Annex A.1 of the same regulations

13.4.3.Medical check-ups

Players over the age of 12 // Paragraph 22 (2)

All the applicant’s players over the age of 12 must undergo a yearly medical examination. The check-ups must comply with the provisions decided by the licensor in line with its domestic legislation.

Following consultation with the UEFA Medical Committee, an appropriate and cost/time efficient general medical exam for players over the age of 12 could consist of:

- General physical examination, as described in Article 5.01 and related Annex A.2.1 of the [UEFA Medical Regulations](#)

- Standard 12-lead ECG examination (Article 6.01 [UEFA Medical Regulations](#))
- Echocardiography, recommended every second year and strongly recommended when previous results/records indicate it (Article 6.02 [UEFA Medical Regulations](#))

Players eligible to play for the first squad // Article 22 (1)

A licence is granted for UEFA club competitions on the basis of the applicant's policy to ensure that "*all the players eligible to play for the first squad undergo a yearly medical examination in accordance with the relevant provisions of the UEFA Medical Regulations*". Under those regulations, this medical examination must comprise:

- General medical examination, as described in Article 5.01 and Annex A.2.1
- Neurological baseline screening of brain functions (Article 5.02 and Annex A.2.2)
- Standard 12-lead ECG examination (Article 6.01)
- Echocardiography every two years (Article 6.02)
- Comprehensive laboratory screening (Article 7.01 and Annex A.3)
- Orthopaedic examination including functional tests (Article 8)

Whether the licensee has qualified for the UEFA club competitions or not, its first-team players will have to undergo those medical examinations every year, except for the echocardiography, which is every two years. This applies to all the players registered for the first squad and not only those on the A and B competition lists.

13.4.4.Licensors' responsibilities

The licensor is responsible for deciding the minimum medical checks to be performed on all the applicant's players over the age of 12, in line with its domestic legislation. It might be appropriate to define age categories and controls adapted to each category. The licensor must ensure that complete player medical records exist and are kept up to date.

The licensor is also responsible for checking that the applicant's medical staff (Articles 39 to 41) have the required qualifications and ensuring that its facilities are safe and equipped to properly address emergencies. For example, all training facilities should ideally be equipped with an AED defibrillator and a well-stocked first aid kit. Chapter III of the [UEFA Medical Regulations](#) lists the standards required for UEFA competitions and can be adapted for domestic purposes.

The licensor must ensure that the applicant's medical policies are applied and must help them to provide appropriate medical care for all their players.

The licensor is recommended to periodically organise seminars (at least once a year) to educate clubs and arrange regular medical advisory visits to clubs, e.g. by members of its medical committee, to exchange experiences on requirements and procedures.

To demonstrate compliance with the regulatory provisions for medical care, the applicant must prove that its medical staff are qualified employees and that the mandatory medical examination policies are applied, by submitting the appropriate documentation.

13.4.5.Further considerations

Other ways the licensor might proactively consolidate player care:

- Appoint a medical doctor, rather than a physiotherapist, responsible for the youth teams
- Actively negotiate with domestic health authorities or sports medical centres, or take other initiatives that could help the applicant provide appropriate medical care for all its players
- Encourage/subsidise the purchase of AED defibrillators for all training centres
- Ensure the medical room for official domestic games is equipped in line with the [UEFA Medical Regulations](#)

14. TRAINING INFRASTRUCTURE

14.1. INTRODUCTION

It is often said that to do a good job you need the right tools. This also applies to football clubs, where the quality of the training infrastructure has a direct impact on the quality of the training sessions and, as a result, the players' performance during the games.

14.2. OBJECTIVES

The regulatory provisions for the training infrastructure aim to:

- provide players with the right training conditions to enhance their development and performance;
- encourage licensors to apply minimum standards for their clubs;
- ensure that the appropriate medical equipment is available during training sessions.

14.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 35 – 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.

14.4. MINIMUM TRAINING INFRASTRUCTURE

14.4.1. Licensor's responsibility

Since 2018 the regulations contain more developed training infrastructure requirements. The suggested areas are listed in Article 35 of the CL&FS and are described in greater detail below. As the needs vary from one licensor to another, UEFA leaves it up to each licensor to set the infrastructure standards for their licence applicants and proactively develop them. Such requirement exists also in the UEFA Club Licensing Regulations for the UEFA Women's Champion's League published in 2022, licensors are invited to define minimum requirements for women's football clubs and in addition, to go beyond and set some training infrastructure criteria for youth football as well.

Indoor/outdoor facilities

Although it might not be necessary for some territories to have indoor facilities, as they can train outside all year round owing to their mild climate, it is highly recommended to have indoor training facilities in northern Europe. Licensors determine what other facilities should be available on the club's training premises, such as dressing rooms, a gym, a swimming pool, etc.

Specific facilities

It is recommended to require a minimum number of football pitches, of specific sizes, for professional and youth teams. This should be proportional to the total number of players at the club and various ratios can be applied to other facilities as well.

Dressing rooms

The size of the changing rooms, the equipment and other material that should be available should be set out in the list of requirements.

Medical room and minimum equipment

The medical room equipment should comply with the requirements set out in Article 14 of the [UEFA Medical Regulations](#), including a AED defibrillator and a first aid kit. The pitchside medical equipment should include all the items listed in Article 11 *idem*.

Floodlighting

Sufficient floodlighting will ensure that the applicant's training pitches are fit for purpose. Article 16 of the [UEFA Stadium Infrastructure Regulations](#) sets out the requirements for level 1 to level 4 stadiums. It is recommended to liaise with the infrastructure expert when planning floodlighting infrastructure.

Any other relevant requirements identified by the licensor

In close collaboration with their infrastructure and sporting experts, it is up to the licensors to determine the above-mentioned requirements and identify any additional ones that might help improve the quality of the training facilities.

14.4.2. Further considerations

UEFA Best practice guide to training centre construction and management

It is highly recommended to follow the [UEFA Best practice guide to training centre construction and management](#) to ensure the highest standards of applicants' training facilities and to go further than the requirements of Article 35 of the CL&FS.

UEFA Infrastructure Regulations

The [UEFA Stadium Infrastructure Regulations](#) are intended for UEFA competitions, but licensors can use them to raise the standards of their clubs' matchday stadium or the training infrastructure.

15. PERSONNEL AND ADMINISTRATIVE CRITERIA

15.1. INTRODUCTION

A company's development and sustainability is linked to the competencies of its workforce. It is therefore important for the applicant's staff to be suitably qualified for their jobs. The personnel and administrative criteria are intended to provide the framework for clubs to recruit well-educated, qualified and skilled specialists with sufficient know-how and experience to run operations efficiently and ensure that both youth and first-team players are trained by qualified coaches.

15.2. OBJECTIVES

The personnel and administrative criteria aim to:

- ensure that each applicant has the necessary administrative structures and staff;
- ensure that clubs have a suitable level of management and organisation;
- provide youth and first-team players with qualified medical staff and coaches with an appropriate level of technical qualifications;
- ensure that top-division clubs have a complete technical staff, including a goalkeeper coach;
- provide a framework to ensure suitable working conditions for administrative and technical staff;
- determine the minimum organisational structure required of the applicant;
- ensure that the roles of all club employees are understood and that the breakdown individual responsibilities is clear.

15.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 36 General manager

36.01 The licence applicant must have appointed a general manager who is responsible for running its operative matters.

Article 37 Finance officer

37.01 The licence applicant must have appointed a qualified finance officer who is responsible for its financial matters.

37.02 The finance officer must hold as a minimum one of the following qualifications:

- a. Diploma of certified public accountant;
- b. Diploma of qualified auditor;
- c. Finance officer diploma issued by the licensor or an organisation recognised by the licensor.

Article 38 Media officer

38.01 The licence applicant must have appointed a qualified media officer who is responsible for media matters.

38.02 The media officer must hold as a minimum one of the following qualifications:

- 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 39 Medical doctor

39.01 The licence applicant must have appointed at least one doctor who is responsible for medical support during matches and training as well as for doping prevention.

39.02 The medical doctor's qualification must be recognised by the appropriate national health authorities.

39.03 The medical doctor must be duly registered with the UEFA member association or its affiliated league.

Article 40 Physiotherapist

40.01 The licence applicant must have appointed at least one physiotherapist who is responsible for medical treatment and massages for the first squad during training and matches.

40.02 The physiotherapist's qualification must be recognised by the appropriate national health authorities.

40.03 The physiotherapist must be duly registered with the UEFA member association or its affiliated league.

Article 41 Youth teams medic

41.01 The licence applicant must have appointed at least one doctor or physiotherapist recognised as such by the appropriate national health authorities who is responsible for the medical care of the youth teams.

Article 42 Match organisation officer

42.01 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 Safety and security officer

43.01 The 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.

43.02 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 Football social responsibility officer

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

Article 45 Supporter liaison officer

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

45.02 The supporter liaison officer will regularly meet and collaborate with the relevant club personnel on all related matters.

Article 46 Disability access officer

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

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

Article 47 Head coach of the first squad

47.01 The licence applicant must have appointed a qualified head coach 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.).

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

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

Article 48 Assistant coach of the first squad

48.01 The licence applicant must have appointed a qualified coach who assists the head coach in all football matters of the first squad.

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

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

Article 49 Goalkeeper coach of the first squad

49.01 The licence applicant must have appointed a qualified goalkeeper coach who assists the head coach in goalkeeping matters of the first squad.

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

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

Article 50 Head of the youth development programme

50.01 The licence applicant must have appointed a qualified head of the youth development programme who is responsible for running the daily business and the technical aspects of the youth sector.

50.02 The head of the youth development programme 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 Elite Youth A coaching licence;
- b. Valid UEFA A coaching licence if the licensor (or its UEFA member association) is a signatory of the UEFA Coaching Convention at Pro level;
- c. Valid UEFA B coaching licence if the licensor (or its UEFA member association) is not a signatory of the UEFA Coaching Convention at Pro level;
- d. Valid UEFA recognition of competence equivalent to the licence required under a), b) or c) above as applicable.

Article 51 Youth coaches

51.01 For each mandatory youth team, the licence applicant must have appointed at least one qualified coach who is responsible for all football matters related to that team.

51.02 At least three youth team head coaches must each hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:

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

51.03 The other youth coaches must hold the minimum qualification defined by the UEFA member association.

Article 52 Goalkeeper coach of youth teams

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

- a. Second-highest available valid UEFA goalkeeper licence according to licensor's (or its UEFA member association's) membership status under 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 53 Common provisions applicable to UEFA coaching qualifications

53.01 A holder of the required UEFA coaching licence within the meaning of Article 47 to Article 52 is considered a coach who, in accordance with the implementation provisions of the UEFA Coaching Convention, has:

- 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.

53.02 If the UEFA Coaching Convention membership status of a UEFA member association is upgraded (e.g. from A to Pro level), the following apply:

- a. With regard to paragraph 1(a) above, 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 paragraph 1(b) above, 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.

53.03 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.

53.04 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.

53.05 All qualified coaches must be duly registered with the UEFA member association and/or its affiliated league.

Article 54 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.

The licence applicant must ensure that each coach's contract is in line with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

Article 55 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 Occupation of functions

The mandatory functions defined in Article 36 to Article 52 represent the minimum organisational structure required of the licence applicant.

Article 57 Organisational structure

57.01 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 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 Duty of replacement during the season

58.01 If a function defined in Article 36 to Article 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 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.

58.03 The licensee must promptly notify the licensor of any such replacement.

15.4.COMPLIANCE WITH PERSONNEL AND ADMINISTRATIVE REQUIREMENTS

15.4.1.Administrative positions

The applicant's general administrative positions must comprise a general manager (Article 36), a finance officer (Article 37) and a media officer (Article 38).

To fulfil these criteria, the persons appointed must have at least the minimum qualifications set out in the CL&FS.

General manager (Article 36)

The general manager is responsible for running the applicant's operations and take club-related decisions in accordance with the owners' or shareholders' strategic policies. It is therefore paramount for this person to have suitable experience and qualifications to properly run the club.

Finance officer (Article 37)

The finance officer is responsible for the applicant's financial matters and must be a certified public accountant, qualified auditor, or finance officer, with qualifications issued by the licensor or an organisation recognised by the licensor. The finance officer diploma cannot simply be a 'recognition/certificate of competence'; it must be a diploma delivered by a recognised school or the licensor itself that demonstrates a suitable level of qualification and skills for this position.

Media officer (Article 38)

The appointed person must be a qualified journalist or media officer, or hold a 'recognition of competence'. Under the CL&FS Regulations, the media officer is the only role for which a 'recognition of competence' is still an accepted minimum qualification, although it must now be based on at least three years' practical experience (increased from two years) in this field.

Nonetheless, licensors are encouraged to provide their own media officer courses that can supplement the incumbent's experience to ensure a suitable level of skills, and issue a diploma.

15.4.2. Written contracts

The 2022 CL&FS Regulations enhanced the relationship between the applicant and its employees, it is now compulsory for an applicant to have a written contract (and not only a description of rights and duties) with all administrative, technical, medical and security staff or service providers performing any of the functions listed in Articles 36 to 52. The contract must comply with national law. This means that not only are duties clearly defined and assigned to a person, but the change also brings legal certainty regarding employment of personnel and contractual relationships with the applicant. In addition, it is recommended that the qualifications required for specific functions are also included in the contracts.

In addition to the above, with regard to coaches, the applicant must ensure that their contracts are in line with the provisions of the FIFA Regulations on the Status and Transfer of Players (RSTP). These regulations provide for example a new framework for coaches and sets new rules with regard to the employment of coaches. The applicant will must take account of requirements for essential employment and termination clauses as well as an obligation to act with due diligence.

15.4.3. Service providers

Whenever a certain function is entrusted to a service provider who is not a club employee, a contract should be signed by both parties, clearly stating duties and responsibilities along with information about the person holding the position including their qualifications. The applicant may often sign such contracts with the person holding mandatory roles, such as lawyers or physiotherapists. It is worth mentioning that a service provider performing any of the functions listed in Articles 36 to 52 is considered as an employee with regard to the overdue payables rules (Article 71 of CL&FS).

15.4.4. Occupation of functions

The administrative, medical security and technical positions mentioned above are the minimum requirements to guarantee the smooth running of the applicant's organisation. However, a certain level of flexibility is left up to the applicant, and more than one role may be performed by the same person, e.g. a medical doctor may also be the youth team medic).

It should however be noted that when combining certain positions, the person concerned must have sufficient time and competencies for those roles.

Compliance with this requirement is at the discretion of the licensor, which should consider the scope of responsibilities, the necessary competencies and the size of the club together with the number of teams in the applicant's organisation.

15.4.5. Organisational structure

An organisation chart is a visual representation of a club's structure, indicating relevant relationships and interdependencies between various departments. It provides an overview of the club's hierarchy, individual roles and functions, and the division of responsibilities, as well as containing important contact details. Thanks to the information they provide, organisation charts can play an important role in facilitating coordination and

communication between the applicant and the licensor. For instance, an organisation chart will show a licensor who the club's safety and security officer is, thereby helping it to coordinate the safe delivery of matches.

For this reason, organisation charts must always be kept up to date. Licensors should emphasise to applicants that new appointments and other updates to organisation charts, including changes to contact details (new mobile phone number, change of email address, etc.), should always be communicated immediately.

As indicated in Article 57 of the CL&FS, a club's organisation chart should at least provide information on the key personnel listed in Articles 36 to 46 and Article 50 of those regulations (general manager, finance officer, medical doctor, etc.).

To ensure that organisation charts contain all the necessary information regarding such positions, the licensor can distribute a template for licence applicants to use.

15.5.COACHING PROVISIONS

Coaching football is challenging no matter what the category or age of the players. The coach must be able to manage a group of people with many different temperaments and personalities and the players expect to receive quality training and obtain results on the pitch. Appropriate training is therefore essential for coaches to understand all the parameters in dealing with the players so that they can deliver proper coaching sessions. Several changes have been made to the coaching provisions in the 2022 CL&FS to take account of the updated UEFA Coaching Convention published in 2020.

15.5.1.UEFA Coaching Convention

[The UEFA Coaching Convention](#) sets out the rights and duties of UEFA and the convention parties with regard to the UEFA coaching diplomas, for all levels of football including futsal. It sets out the minimum requirements for coach educators, admission criteria, organisation, duration, content, teaching methodology, course completion and issuance of diplomas, further education and the validity of licences for all endorsed courses. It also describes the process for recognising the competence of coaches educated by a non-convention party or an independent course provider (ICP).

The aims of UEFA Coaching Convention include:

- supporting UEFA member associations and their affiliated clubs in their efforts to comply with the objectives of the UEFA Club Licensing System;
- maintaining and upgrading coaching standards within UEFA member associations;
- maintaining football coaching as a recognised, regulated profession;
- promoting European integration and, in particular, the free movement of qualified coaches.

To embrace the development of coaches, the CL&FS Regulations have been aligned with the convention.

15.5.2.Goalkeeper coaches

Goalkeeper coach provisions have been introduced in the 2022 CL&FS to encourage coaches to take specialised courses. They will enter into force on 1 June 2023, to give those national associations that are not yet signatories to the UEFA Coaching Convention the time to take the necessary steps.

The current requirement is for the first squad goalkeeper coach to hold the highest licence available (or its equivalent). All licensors are encouraged to start evaluating the goalkeeper coach qualifications within their clubs and start organising courses for those that do not yet meet the criteria.

Article 52 states that the youth teams' goalkeeper coaches must hold either at least the second highest UEFA goalkeeper licence or a domestic licence. This means that most of the goalkeeper coach qualifications currently existing at UEFA or domestic level should meet the requirement.

15.5.3.Elite youth coaches

The career path for coaches who want to specialise in youth football is developing and the UEFA Youth B diploma has now been added to the UEFA Coaching Convention in addition to the UEFA Youth A diploma. Those diplomas are highly recommended for those at football clubs dealing with young players.

The specificities regarding youth coaches in the 2022 CL&FS is that all coaches must be qualified (in accordance with domestic requirements) and three of them (instead of two in the 2018 CL&FFP) must hold the minimum coaching qualification described in Article 51.

15.5.4. Common provisions applicable to UEFA coaching qualifications

Article 53 of the CL&FFP states that, under the UEFA Coaching Convention, a coach is someone who holds a UEFA coaching licence or has at least started the required UEFA coaching diploma course. Merely registering for the required diploma course is not sufficient to meet this criterion. It is the applicant's responsibility to ensure that any person appointed to the roles mentioned in Articles 47 to 52 complies with Article 53.

15.5.5. Other points on coaching criteria

Written contracts

The applicant has a duty to ensure that each coach's contract complies with the provisions of the FIFA Regulations on the Status and Transfer of Players, in particular Annex 2.

Occupation of functions

It is the licensor's duty to evaluate whether a coach has sufficient time and the required competencies to manage two teams. While training can be scheduled at different times, the coach must be able to attend the games of both teams. This is a prerequisite for a single coach to coach two teams.

UEFA recognition of competence

Coaches that have a qualification delivered by an independent provider of football coaching courses within UEFA territory, other than a UEFA member association, can be issued a UEFA recognition of competence under the terms of the UEFA Coaching Convention.

Jira Panel

Under very specific circumstances, the Jira Panel can assess coaching qualifications issued by a confederation other than UEFA and, if approved, recognise them so that their holders may coach within UEFA territory. The clubs and the licensor must be aware that this procedure is not granted automatically, that this is mainly done for head coaches, and that without the Jira Panel recognition the requirement is not met.

15.5.6. Licensor's responsibilities

Administrative positions

Before granting a licence, the licensor must ensure that the persons appointed to functions listed in Articles 36 to 52 have the required minimum qualifications in accordance with the CL&FS.

If the licensor itself issues diplomas for the roles of finance officer (Article 37) and media officer (Article 38), it must ensure that the procedure for earning this diploma is clearly defined, that any person wishing to receive one takes appropriate courses culminating in examinations and that regular refresher workshops/seminars are held for them to keep abreast of their evolving professional environment.

Licensors should make applicants aware that, other than for the media officer (Article 38), a 'recognition of competence' has not been a valid minimum qualification under the CL&FS since 2018.

Technical positions

For technical positions, i.e. first-squad head coach, first-squad assistant coach, head of the youth development programme and youth coaches, the licensor is responsible for checking that the club's incumbents hold a valid UEFA coaching licence appropriate to the function and the national association's membership level under the UEFA Coaching Convention.

As mentioned above, if the person holds a valid non-UEFA coaching diploma, it is the applicant's responsibility to ensure that it is equivalent to the UEFA coaching diploma and recognised as such by UEFA. Nonetheless, to avoid any sanctions from the licensor's decision-making bodies, the licensor should help applicants check that any non-UEFA coaching diploma is of an appropriate level.

The licensor should also be aware that if an applicant's first-squad head coach holds a non-UEFA coaching licence that is not recognised as equivalent by UEFA, the licence may be considered to have been incorrectly granted and measures may be taken under Articles 71 and 72 of the CL&FS.

Regarding Article 40(1)(b) within the meaning of Articles 36 to 39, the licensor is also responsible for ensuring that a person appointed to one of these functions has at least started the required UEFA coaching diploma course, and is not simply registered; otherwise they cannot be considered as holding the required UEFA coaching licence for club licensing purposes.

Duty of replacement during the season

The purpose of Article 58 is to provide licensees with a reasonable amount of time to appoint a qualified replacement should one of the functions defined in Articles 36 to 52 of the CL&FS become vacant during the licence season. This 60-day period should therefore provide a licensee with sufficient time before the licensor's decision-making bodies need to apply paragraph 16.4 of the CL&FS, i.e. the licence conditions are no longer satisfied, resulting in the licensor sanctioning a licensee or withdrawing the licence.

Article 58 makes a clear reference to functions of the licensee becoming vacant during the licence season and it therefore applies to licences that have already been granted. It is therefore crucial for licensees to inform their licensors without delay of any such replacement.

It is acknowledged that licensors can often be faced with a vacancy – particularly for the head coach – just before the licensing decision is announced, e.g. a qualified coach resigns one week before the announcement.

In such circumstances, there is insufficient time to appoint a qualified replacement and refusal of the licence would cause undue hardship on the applicant. This would be aggravated by the paradox that the '60-day rule' is not applied if a function becomes vacant one week before the licensing decision but it is applied if the function becomes vacant the day after the licensor submits its decisions UEFA.

So, if a function defined in Articles 36 to 52 becomes vacant in the 60 days prior to the deadline for submitting the list of licensing decisions to UEFA, a licence may still be granted, provided that:

- the function was previously held by a person fulfilling the relative qualification requirements stipulated in the CL&FS Regulations;
- the function does not remain vacant; an ad interim replacement must have been appointed at the moment of the licensing decision;
- a qualified replacement must be appointed within 60 days of the function becoming vacant.

Failure to appoint a qualified replacement within that time may result in the licensor taking appropriate disciplinary measures against the licensee as mentioned above.

Licensees that have qualified for an upcoming UEFA club competition but fail to appoint a qualified replacement by the deadline could be subject to disciplinary action by UEFA. This is particularly relevant for the first-squad head coach, who must hold one of the minimum coaching qualifications stipulated in Article 36 of the CL&FS Regulations to be in charge for a UEFA club competition match.

The licensor is responsible for immediately informing the UEFA administration if that position becomes vacant in the 60 days prior to the deadline for submitting licensing decisions to UEFA, i.e. in the period between 1 April and 31 May.

15.5.7. Further considerations

Areas/articles that the licensor could proactively develop:

- The CL&FS Regulations cover some technical positions. Licensors are encouraged to increase these requirements and if applicable set higher standards for minimum qualifications or include more positions in national club licensing regulations. The more qualified staff an applicant has, the better its youth development and first-team coaching standards will be. For example, licensors could require more youth team coaches to hold the minimum coaching qualifications.
- In addition to the above, licensors can include a number of additional functions in their own national club licensing regulations and make them mandatory for applicants. For example, these could include fitness coach, marketing officer, pitch officer (groundskeeper) to name but a few. Relevant minimum qualifications should also be included.
- Licensors should encourage applicants to have their staff take additional education courses to supplement their skills. UEFA, through the [UEFA Academy](#), provides a number of education programmes that are available to the whole European football community.

16. MATCHDAY EXPERIENCE

16.1. INTRODUCTION

The 'matchday criteria' focus on the main functions listed in the CL&FS that deliver the event or the supporters' experience:

- Article 42: Match organisation officer
- Article 43: Safety and security officer
- Article 45: Supporter liaison officer
- Article 46: Disability access officer

Each of these roles should be performed by individuals with the necessary skills and knowledge. Although they are all interlinked, they each have different responsibilities and face distinct challenges. It is therefore important for licensors to understand the role and responsibilities of each function and encourage their clubs to appoint people with the required expertise and set of skills.

16.2. OBJECTIVES

The matchday experience criteria aim to:

- ensure that applicants have properly qualified match organisation officers, safety and security officers, supporter liaison officers, and disability access officers;
- ensure that matches take place in a safe and secure environment accessible to all;
- ensure adequate communication and dialogue between supporters, their clubs, and public authorities, both during and in between matchday events.

16.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 42 – Match organisation officer

42.01 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 – Safety and security officer

43.01 The 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.

43.02 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 45 – Supporter liaison officer

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

45.02 The supporter liaison officer will regularly meet and collaborate with the relevant club personnel on all related matters.

Article 46 – Disability access officer

- 46.01 The licence applicant must have appointed a disability access officer to support the provision of inclusive, accessible facilities and services.
- 46.02 The disability access officer will regularly meet and collaborate with the relevant club personnel on all related matters.

16.4.COMPLIANCE WITH MATCHDAY REQUIREMENTS

16.4.1.Match organisation officer

The match organisation officer supports and improves the overall organisation of home matches and coordinates with other delivery roles, such as those listed in the introduction above:

In addition, the match organisation officer is the main contact with the national association and league for match organisation matters, and must constantly liaise with them to coordinate the delivery of the games. This communication should be regular and include preparatory/coordination meetings before matches and debrief meetings after matches.

The CL&FS do not specify the skills required nor the minimum qualifications the match organisation officer must hold. However, due to the nature of the role, the person appointed should have:

- Excellent communication skills
- Sound understanding of all parties required in the delivery of a match
- Ability to work under pressure
- Capacity to make quick decisions in a fast-paced environment
- Excellent time management skills
- Perfect knowledge of the home stadium
- Direct link with top management of the club
- Overall knowledge about domestic and international club competitions regulations linked to match/infrastructure requirements

All the above are important in ensuring the successful delivery of the match and, while not required by the CL&FS, licensors should encourage applicants to appoint someone with the appropriate skills.

16.4.2.Safety and security officer

The applicant must have appointed a qualified safety and security officer who possesses the necessary knowledge, skills and experience to carry out the following functions:

- Developing, implementing and reviewing safety and security policy and procedures, including risk management and planning
- Being the main point of contact between the public authorities and the applicant on all safety and security matters
- Managing match-related safety and security operations

The safety and security officer is responsible for ensuring that matchday stadium events are safe and secure for fans, club personnel and all others involved or participating in the event, as well as coordinating with any partner agencies on safety and security issues. To this end, the officer must adopt a strategic and consistent approach during and between events to ensure that preparations are carried through.

To achieve an effective security policy, applicants must adequately support the safety and security officer in terms of both human resources (e.g. deputy, support team, stewards, etc.) and infrastructure resources (e.g. technical equipment, CCTV, access systems, etc.) that are deemed necessary.

It is therefore essential for the safety and security officer to be adequately trained and qualified in accordance with the national legal framework. The officer should be trained and experienced in crowd control and safety and

security at football venues. The security officer should also be responsible for risk management assessments and identifying preventive action that needs to be taken.

In summary, the security officer's role includes:

- overseeing the safety and security management of the applicant's stadium, even when not in use;
- ensuring compliance with any relevant national legal and regulatory requirements for matchday events and stadium infrastructure;
- liaising with the supporter liaison officer (SLO) and disabled access officer (DAO) and direct the stewards so that all supporters are guaranteed a safe and enjoyable matchday experience;
- act as the main point of contact with public authorities and other relevant bodies for safety and security requirements.

Further considerations

Licensors should strive to develop, coordinate and promote the security officer work undertaken by their clubs at large. There are a number of best-practice initiatives that can be taken to ensure safety and security officers are adequately supported and can work effectively. These include:

- developing an annual training plan at national level; in this respect, organising shadow inspections between new and more experienced security officers could be beneficial;
- strengthening the security officer requirement within club licensing regulations, e.g. requiring the appointment of a deputy, requiring a job description, mandatory annual training seminars, etc., for both UEFA and domestic club competitions;
- implementing [the Council of Europe Convention on an Integrated Safety, Security and Service Approach at Football Matches and Other Sports Events](#), in particular [the associated recommendation 2015\(1\)](#);
- requiring clubs to submit their security officers' contact details to the licensor as part of the licensing requirements;

conducting periodical site visits to ensure licensees comply with the security officer requirement, and support them if necessary.

Further considerations

Licensors should strive to develop, coordinate and promote the security officer work undertaken by their clubs at large. There are a number of initiatives that can be implemented as best practice examples to ensure safety and security officers are adequately supported and can work effectively. These include:

- Developing an annual training plan at national level. In this respect, organising shadow inspections between new and more experienced security officers could be beneficial;
- Strengthening the security officer requirement within club licensing regulations, e.g. requiring the appointment of a deputy, requiring a job description, mandatory annual training seminars, etc., for both UEFA and domestic club competitions;
- Implementing [the Council of Europe Convention on an Integrated Safety, Security and Service Approach at Football Matches and Other Sports Events](#), in particular [the associated recommendation 2015\(1\)](#);
- Requiring clubs to submit their security officers' contact details to the licensor as part of the licensing requirements;

Conducting periodical site visits to ensure licensees comply with the security officer requirement, and support them if necessary.

16.4.3. Supporter liaison officer

The applicant must have appointed a supporter liaison officer (SLO) who takes on a wide range of responsibilities. In essence, SLOs maintain the dialogue between the fans and the club. Their work is dependent on the information they receive from both sides and the credibility they enjoy with all parties. They inform fans about decisions made by the club management and, in the other direction, communicate the fans' views to the club management. In addition, the officer builds relationships not just with various fan groups and initiatives but also with the police and security officers.

The SLO's role includes:

- acting as an interface and communicating between fans, security officers, stewards and the police, etc. before, during and after matches;
- providing detailed information for fans attending matches to facilitate matchday travel and logistics and removing the potential for misunderstandings;
- providing input at security meetings before home games and high-risk away games;
- explaining the actions of fans to police and stewards and vice versa to break down barriers and misconceptions;
- establishing networks of SLOs at national and European levels to share knowledge and best practices and improve the relationships between the various stakeholders, in particular between supporters and club directors/owners/safety and security organisations;
- attending 'concourse meetings' inside the stadium with club security officers, stewards, and the police an hour or so before kick-off to evaluate the situation;
- working to prevent disorder by exerting a calming and de-escalating influence on fans and other stakeholders, mediating in conflict situations, and encouraging a positive supporter culture;
- attending debriefing meetings after matches;
- contributing to police training;
- participating in local sport and security committees, etc.;
- building an effective communication structure with fans, clubs, security staff, police, local and national government, other SLOs, transport companies, etc.

It is important for applicants to understand that an SLO is not meant to interfere with the role of the security officer and stewards, but work in collaboration with them to ensure a good matchday experience for all supporters. Additionally, SLOs can play a part beyond the matchday by being the main club representative for supporters (including the various supporter groups) on all club-related matters that affect them as stakeholders. By acting in this manner, it should help to enable a constructive and positive dialogue between both parties, while at the same time avoiding tension and in extreme cases the potential for violence.

To achieve the above-mentioned objectives, an applicant should ensure that SLOs are adequately trained, e.g. attending SLO courses provided by the licensor, and provided with enough resources, such as office, email, equipment, accreditation, etc.

In accordance with Article 45.02, the SLO must hold regular meetings with the relevant club personnel.

In summary, an SLO should:

- be available as the main point of contact of the club for supporters;
- manage the information flow and dialogue between the supporters and the club;
- liaise and build relationships with supporter groups, SLOs from other clubs, the national association or league, and the police, etc.;
- build credibility among fans and therefore should have experience and contact with the networks in the club's fan base;
- gather feedback, monitor and evaluate the SLO project.

Further considerations

Licensors should strive to develop, coordinate and promote the supporter liaison work undertaken by their clubs. There are a number of initiatives that can be taken as best-practice examples to ensure SLOs are adequately supported and can work effectively. These include:

- introducing an SLO requirement in club licensing regulations for domestic club competitions;
- having a national SLO development plan for both national governing bodies and clubs;
- appointing a full-time and dedicated national SLO coordinator (with a clear job description and list of duties) who would be responsible for driving the development of the SLO role in the licensor's territory;
- implementing [the Council of Europe Convention on an Integrated Safety, Security and Service Approach at Football Matches and Other Sports Events](#), in particular [the associated recommendation 2015\(1\)](#);
- requiring clubs to submit their SLO's contact details to the licensor as part of the licensing requirements;
- issuing accreditation for club SLOs (e.g. a valid pass with photo) for all national club stadiums;

- staging SLO training events to establish best practice with regard to supporter-related issues and the supporter liaison work conducted by clubs, as well as formulating standard procedures, ensuring common objectives, and facilitating an exchange of information and experience;
- conducting periodical site visits to ensure licensees comply with the SLO requirement and support them if necessary;
- ensuring SLOs attend any matchday planning meetings along with match delegates, venue directors, security officers, police, etc.;
- promoting SLO projects and achievements, for further information see the [UEFA practical guide to supporter liaison](#).

For additional support and advice, licensors should contact UEFA's social responsibility partner Supporters Direct Europe, which is helping UEFA implement the SLO role throughout Europe.

16.4.4.Licensor's responsibilities

Match organisation officer

A licensor can check that an applicant is complying with this criterion by requiring applicants to submit evidence of the match organisation officer's work, e.g. job description, internal emails/memos, meeting records, match organisation plans, etc.

Safety and Security officer

Applicants should first and foremost appoint a safety and security officer who is competent and possesses the necessary knowledge and skills to carry out their duties. The licensor is responsible for making sure that the officer holds the necessary qualifications in accordance with national law and regulations.

It is the licensing manager's role to ensure that the safety and security officer performs the required duties. Applicants that are found to appoint inadequate security officers should be brought into compliance with the licensing regulations and face potential sanctions if deemed necessary. A licensor can check that an applicant is complying with this criterion by requiring applicants to submit evidence of the safety and security officer's work, e.g. job description, safety inspection records, internal emails/memos, risk management plans, safety and security policy, etc.

Supporter liaison officer

It is the licensor's responsibility to ensure that applicants appoint a supporter liaison officer who acts as the contact point for supporters, but also collaborates and regularly communicates with relevant club personnel, e.g. top management, security officer, DAO, etc.

Likewise, it is the role of the licensing manager to ensure that the SLO performs the required duties and applicants that are found to appoint an SLO only in name should be brought into compliance with the licensing regulations through training and support. A licensor can check that applicants comply with this requirement by requiring them to submit evidence of the SLO's work, e.g. job description, minutes of meetings, internal emails/memos, SLO development plans, SLO policy, website articles, etc.

It is recommended for the licensor to develop tools for assessing the effectiveness of the SLO work undertaken by clubs, and licensors should organise periodical workshops and training seminars. Furthermore, licensors should keep an updated list of contact details for all the licensees' SLOs.

Disability access officer

The licensor must check that the applicants have a DAO that acts as the contact point for disabled supporters, but also collaborates and regularly communicates with relevant club personnel, e.g. top management, stadium manager, security officer, SLO, ticketing manager, human resources, etc.

It is the licensing manager's responsibility to ensure that the DAO performs the required duties. Applicants who are found to appoint a DAO who is not fully committed to the role should be brought into compliance with the licensing regulations through training and support. Within this context, a licensor can check that an applicant is complying with this requirement by asking it, as part of the regulatory framework, to submit evidence of the DAO's work, e.g. job description, minutes of meetings, internal emails/memos, DAO/accessibility development plans, annual reports, website articles, etc. The licensor should also ensure that applicants submit stadium and club access information as part of the services required by a DAO under Article 46 of the CL&FS.

It is recommended for the licensor to develop tools for assessing the effectiveness of the DAO work undertaken by clubs, and licensors should organise periodical workshops or training seminars. Furthermore, licensors should keep an updated list of contact details for all the licensees' DAOs, whenever possible sharing them with UEFA.

17. CLUB LICENSING FOR THE UEFA WOMEN'S CHAMPIONS LEAGUE

17.1. INTRODUCTION

One of the five strategic priorities of the UEFA Strategy 2019–2024 is to “secure long-term growth and sustainability of the women’s game through dedicated programmes aimed at strengthening competitions and doubling the number of registered female players”.

Since the implementation of the first criteria applicable to the UEFA Women’s Champions League (UWCL) in the CL&FFP in 2018, the UEFA Club Licensing System has made a significant contribution to the development of the game.

In 2022, UEFA made another major stride with the approval of the first set of fully independent regulations for the UEFA Women’s Champions League.

The UEFA Club Licensing Regulations for the UEFA Women’s Champions League (Edition 2022) aim to promote participation in football, contribute to the development of women’s football, and protect the integrity and smooth running of the UEFA Women’s Champions League.

The regulations are expected to improve the professionalisation of clubs’ structures and contribute to their long-term sustainability, as well as providing increased transparency and improved quality of financial information and financial management.

For the purposes of this guide, this section focuses on the articles whose approach is different from those in the UEFA Club Licensing and Financial Sustainability Regulations.

17.2. OBJECTIVES

The UEFA Club Licensing Regulations for the UEFA Women’s Champions League aim to:

- promote and continuously improve the standard of all aspects of football in Europe and give continued priority to the training and welfare of young players in every club;
- promote participation in football and contribute to the development of women’s football;
- ensure that clubs have a suitable level of management and organisation;
- adapt clubs’ sporting infrastructure to provide players, spectators and media representatives with safe, suitable and well-equipped facilities;
- protect the integrity and smooth running of the UEFA Women’s Champions League;
- safeguard each club’s identity, history and legacy;
- encourage cooperation between licensors and clubs and enable the development of club benchmarking for financial, sporting, legal, football social responsibility, personnel, administrative, and infrastructure criteria throughout Europe;
- embrace social responsibility in football;
- promote a healthy relationship between clubs and supporters and increase accessibility in football.

UEFA CLUB LICENSING REGULATIONS FOR THE UEFA WOMEN’S CHAMPIONS LEAGUE

Article 14 Definition of licence applicant and three-year rule

- 14.01 A licence applicant may only be a football club, i.e. a legal entity fully and solely responsible for a football team participating in national and international club competitions which either:
- a. is a registered member of a UEFA member association and/or its affiliated league (hereinafter: registered member); or
 - b. has a contractual relationship with a registered member (hereinafter: football company).
- 14.02 By the start of the licence season, the membership and/or the contractual relationship (if any) must have lasted for at least three consecutive seasons. Furthermore, the licence applicant must have participated in the official competitions for at least three consecutive seasons (hereinafter: three-year rule).

- 14.03 Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee must be notified to the licensor and UEFA before the start of the licensing process.
- 14.04 Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a licence applicant/licensee that took place within the three seasons preceding the start of the licence season to the detriment of the integrity of a competition; or to facilitate the licence applicant's qualification for a competition on sporting merit; or to facilitate the licence applicant receipt of a licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.
- 14.05 Exceptions to the three-year rule may be granted by the CFCB in accordance with Annex A.

Sporting Criteria

Article 19 Youth development programme

- 19.01 The licence applicant must have a written youth development programme approved by the licensor.
- 19.02 The programme must cover at least the following areas:
- 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 The licence applicant must further ensure that:
- 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 Women's youth teams

- 20.01 The licence applicant must at least have two women's youth teams within the age range of 12 to 21.
- 20.02 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.

Personnel and Administrative Criteria

Article 35 Administrative Officer

- 35.01 The licence applicant must have appointed an administrative officer who is responsible for running its operative matters.

Article 36 Media Officer

- 36.01 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 The media officer must hold as a minimum one of the following qualifications:
- Diploma in journalism;
 - Media officer diploma issued by the licensor or an organisation recognised by the licensor;
 - Recognition of competence issued by the licensor, based on practical experience of at least three years in such matters.

Article 39 Head coach of women's first squad

- 39.01 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:
- Players' selection;
 - Tactics and training;
 - Management of the players and technical staff in the dressing room and the technical area before, during and after matches; and
 - Duties regarding media matters (press conferences, interviews, etc.).
- 39.02 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:
- Valid UEFA A coaching licence;
 - Valid UEFA recognition of competence equivalent to the licence required under a) above.

Financial criteria

Article 56 Annual financial statements

- 56.01 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.
- 56.02 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 balance sheet as at the end of the reporting period;
 - a profit and loss account/income statement for the reporting period;
 - a cash flow statement for the reporting period;
 - a statement of changes in equity over the reporting period;
 - notes, comprising a summary of significant accounting policies and other explanatory notes; and
 - a financial review by management.
- 56.03 The annual financial statements must be audited by an independent auditor in accordance with national legal framework.
- 56.04 If the annual financial statements do not meet the minimum disclosure requirements set out in Annex E, then the licence applicant must also submit to the licensor:
- supplementary information to meet the minimum disclosure requirements set out in Annex E; and
 - 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.

56.05 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 E.

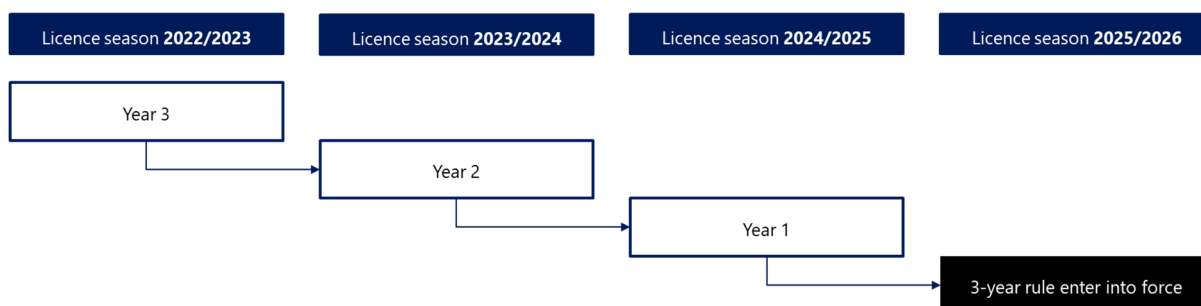
17.3.COMPLIANCE WITH PARTICIPATION CRITERIA FOR THE UWCL

17.3.1.Three-year rule

The UEFA Club Licensing Regulations for the UEFA Women's Champions League include, for the first time, a provision on the three-year rule applicable to women's football (Article 14).

The paragraphs that refer to the three-year rule are subject to a transitional period, as mentioned in Article 67 of the CLWCL, according to which: Paragraph 14.02, 14.04 and 14.05 enter into force on 1 June 2024.

Due to the nature of the three-year rule, the period would start running from the current 2022/23 season. Below is an illustration of the three-year rule roll-out for the CLWCL.



Due to the impact this provision has on the game, licensors should inform their clubs accordingly, and reach out to the UEFA Club Licensing Unit should they anticipate challenges to its implementation.

Further discussions will be held with regard to the three-year rule in the context of women's football and whether it should be tailored to the needs and the current development stage of women's football clubs.

17.3.2.Sporting criteria

Article 19 Youth development programme

Article 19 Youth development programme in the CLWCL follows the same principles and approach to the same article in the CL&FS, except for Article 19.02 (a), which only applies to the CLWCL.

19.02 (a) states that the applicant's youth development programme must include a section dedicated to the promotion of the women's game in which it identifies the initiatives that aim to promote women's football. For instance:

- Organising youth women's football festivals
- Collaborating with schools
- Organising training open days
- Participating in community activities
- Facilitate match tickets

These initiatives should focus on promoting the women's game and making it accessible with the aim to bring it closer to youth.

Women's youth teams

One of the aims of the sporting criteria has always been to encourage the development of football. Even though women's football is growing fast, it is important to continue encouraging participation and the leading clubs have an important role to play in this. Article 20 of the CLWCL requires clubs wanting to take part in the UWCL to have at least two youth teams within the 12 to 21 age range, each of which play in a competition recognised by the UEFA member association.

These teams must be part of the applicant's structure, which means that the rules are more restrictive for women's clubs than for men's clubs, which can have affiliated teams. To support the growth of women's football, the UEFA Women's Football unit pushed to have this criterion enforced so that the leading clubs contribute to the development of youth players.

17.3.3. Personnel and administrative criteria

Administrative Officer

The CLWCL require applicants to have an administrative officer who is responsible for running its operational matters.

The licensor is free to upgrade this person to a more senior role, such as general manager. Another option to consider would be to have both an administrative officer and a general manager.

Media officer

Identified as one of the main elements for developing the game, having a strong media presence is essential to continue increasing the reach and awareness of women's football.

In line with this objective, the CLWCL require applicants to have a media officer.

An important element to take into consideration is that the regulations explicitly state that this person must be responsible for all media matters including the promotion of the applicant's activities on social media.

The licensor is free to define the social media platforms on which the applicant should be active together with the minimum activity required across these channels to meet the criterion.

17.3.4. Financial criteria

Annual financial statements

One of the main changes from the CL&FFP concerns Article 56, Annual financial statements.

Professional management of the financial matters is essential for the overall professionalisation of the women's game. In this regard, the CLWCL have significantly enhanced this criterion from Annex XIII of the CL&FFP.

Due to the relevance of Article 56 and the implications it may have for applicants, licensors are encouraged to inform clubs of the new requirements for preparing financial statements.

The updated provision ensures clubs have reliable financial statements and a proper accounting system and aims to:

- increase transparency;
- improve the quality of the financial-related information;
- improve financial management.

An additional requirement is that, for the first time, the annual financial statements must be audited by an independent auditor.

As set out in Paragraph 56.02, the annual financial statements must include:

- a. Balance sheet at the end of the reporting period
- b. Profit and loss account/income statement for the reporting period
- c. Cash flow statement for the reporting period
- d. Statement of changes in equity over the reporting period
- e. Notes, comprising a summary of significant accounting policies and other explanatory notes
- f. Financial review by management

It is worth noting that, as indicated in Paragraph 67.05, 67.06 and 67.07, a transitional period applies to some of these items, as illustrated below.

Licence season 2023/24 (FY 2022)	Licence season 2024/25 (FY 2023)	Licence season 2025/26 (FY 2024)	Licence season 2026/27 (FY 2025)
Balance sheet	Balance sheet	Balance sheet	Balance sheet
Profit loss account/income statement	Profit loss account/income statement	Profit loss account/income statement	Profit loss account/income statement
Statement changes in equity	Statement changes in equity	Statement changes in equity	Statement changes in equity
Notes, comprising a summary of significant accounting policies	Notes, comprising a summary of significant accounting policies	Notes, comprising a summary of significant accounting policies	Notes, comprising a summary of significant accounting policies
A review by management	A review by management	A review by management	A review by management

Cash flow statement (FS)	Cash flow statement (FS)	Cash flow statement (FS)
Annual FS must meet minimum disclosure requirements	Annual FS must meet minimum disclosure requirements	Annual FS must meet minimum disclosure requirements

Audited FS (clubs in group stage UWCL 2024/25)	Audited FS (all licence applicants)
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The need to prepare separate financial statements for the women's team might vary from one club to another depending on its relationship with a men's football team and where the legal entity running the women's senior team is located in the men's club's legal group structure. The extent of the financial statements necessary for a UWCL applicant, depends on the financial statements of the legal entity running the women's football activities. Looking deeper into the most frequent examples that can occur, the following structures/cases can be identified.

Independent

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

Extended collaboration

The women's club is under a specific entity that falls within the reporting perimeter of a men's professional club. As the women's football activities are run by a well-identified legal entity, separate financial statements will have to be provided for that entity. If the entity's finances are consolidated within the men's group, the individual financial statements have already been prepared and can therefore easily be shared by the UWCL applicant. Should a women's entity be outside the reporting perimeter/legal group structure of a men's professional club for some reason, but is still collaborating with it (sharing identity, infrastructure, receiving financial support, etc.), then separate financial statements need to be drawn up for this entity as is the case for the 'independent' women's club. In this case, we would define the relationship between the clubs as a 'basic collaboration'.

Integrated

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

17.3.5. Further considerations

As set out in Annex C.2.3, the licensor is free to increase or introduce additional minimum criteria in its national club licensing regulations for the purpose of entering the UEFA Women's Champions League.

To inform this decision, the licensor is encouraged to involve its women's football department/women's football experts, putting a focus on:

- Activities conducted/planned at national association level to promote and develop women's football
- Strategic objectives related to women's football

In addition, the licensor is encouraged to assess the status of women's football at domestic level to determine whether criteria should be introduced or increased. The assessment on women's football can include areas such as:

- Historical background
- Number of registered players
- Number of teams
- Geographical distribution of the women's football teams and clubs
- Perception, awareness and trend of women's football in the country
- Domestic competition structure at both senior and youth level
- Status of the top-tier division (professional, amateur)
- Structure of the women's football teams (standalone women's football clubs, integrated with clubs that include men's football teams, etc.)
- Financial figures
- Human resources (functions covered, full-time, part-time, etc.)
- Availability of infrastructure
- Synergies between women's and men's football
- Competitive gap between clubs participating in the top-tier division (if applicable)

Should it be advisable to introduce or increase additional minimum criteria, the above process will make it possible to:

1. adjust the criteria based on the local context;
2. align the criteria to the national association's women's football strategy/plan.

An additional aspect that licensors can take into consideration during this process, is that, due to the rapidly evolving context of women's football, transitional periods can be set to gradually increase the minimum requirements.

Finally, as stated in Annex C.2.8, the licensor is encouraged to apply a club licensing system to govern participation in its domestic competitions.

Any other initiatives aimed at developing women's football are welcome and encouraged by UEFA..

18. FOOTBALL SOCIAL RESPONSIBILITY CRITERIA

18.1. INTRODUCTION

With the Responsibility pillar of UEFA's Strategy 2019–24 built around human rights and the environment, it is important to enhance the implementation of various policies that advance socially responsible and environmentally friendly actions and practices to preserve the long-term viability of football.

This new football social responsibility (FSR) chapter and its criteria are in line with the [UEFA Football Sustainability Strategy 2030](#) and cover equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities and environmental protection.

To support the achievement of the various measures, a new requirement has been introduced for applicants to have an FSR officer in charge of this specific domain.

18.2. OBJECTIVES

The objectives of the FSR articles are to:

- place the necessary importance on respecting human rights and the environment, in the belief that sustainability supports the success of European football;
- provide a strategic framework enabling club guidelines, policies and activities to be developed;
- underscore the fact that taking account of sustainability in clubs' core activities is an investment in managing risks and securing the organisation's future prosperity.

18.3. UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS (2022)

Article 27 – Football social responsibility strategy

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

Article 28 – 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 – 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 – 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 – 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 – 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.

Article 44 – Football social responsibility officer

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

18.4. FOOTBALL SOCIAL RESPONSIBILITY STRATEGY

18.4.1. UEFA's strategic approach to football and sustainability

Awareness and calls to action on sustainability are increasing throughout society, including football – within member associations, fan groups, clubs, and leagues. As UEFA and European football form an intrinsic part of society, they are being urged to contribute to the solution, by embedding sustainability principles, standards and practices into football operations. Leading clubs are already taking ESG (environmental, social and governance) criteria into consideration, linking sustainability with operational and financial strategies.

In the course of the 2020/21 season, sustainability became a priority for UEFA and, under the guidance of the Executive Committee and the Fair Play and Social Responsibility Committee, UEFA made 'Responsibility' the fifth pillar of its five-year strategy for European football development, alongside Football, Trust, Competitiveness and Prosperity.

Building on that first signal, in the second half of 2021 UEFA developed a long-term sustainability strategy to 2030, entitled [Strength through Unity](#), the purpose of which is to inspire, stimulate and accelerate collective action within European football to respect human rights and the environment. And to go beyond strategic intent, UEFA has marked a clear course by pinpointing a set of ambitious targets.

UEFA's 11 sustainability policies recognise that sustainability requires the right balance between socially responsible and environmentally friendly practices to preserve the long-term viability of football. Each policy is supported by a 2030 ambition, targets and KPIs, and will be implemented in five areas: UEFA as an internal organisation, UEFA events, UEFA members, the football ecosystem, and partners and society, which includes groups such as sponsors, fans and global institutions.

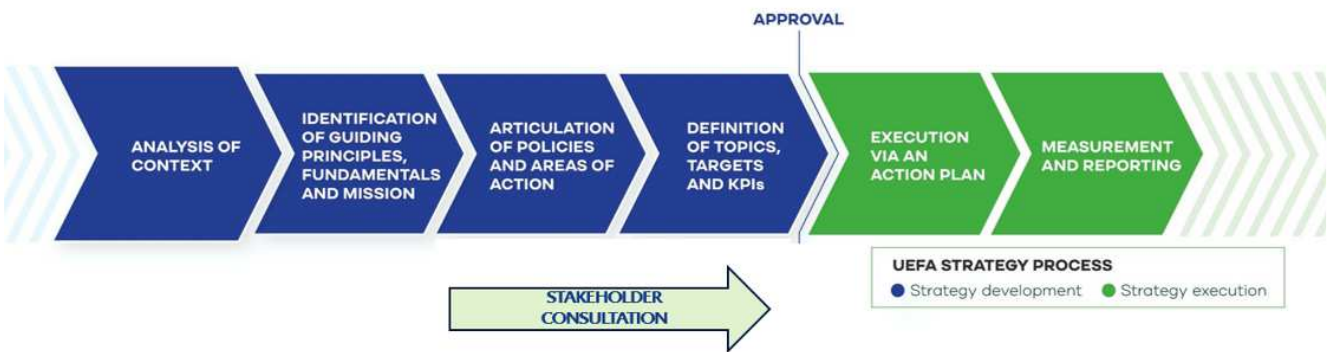
'Strength through Unity' concurs with internationally recognised standards, including the UN Sustainable Development Goals, the UN Sports for Climate Action Framework, the European Green Deal, the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights.

UEFA's strategy is to create synergies between all stakeholders that can be translated into concrete, collaborative action based on each organisation's specific context and resources. The ultimate objective is to provide a framework for multiple coordinated action plans, including at club level, all contributing to an overall impact.

18.4.2.Strategic process

Club applicants are asked to establish a football social responsibility strategy in line with the *UEFA Football Sustainability Strategy 2030* and UEFA guidelines. The illustration below is a template for clubs to develop their own strategies or align existing commitments to the UEFA framework.

UEFA Football Sustainability Strategy roadmap



- **Analysis of context:** Connecting the strategy to international frameworks and wider efforts to tackle global sustainability challenges, focusing on relevant issues for football. Taking stock of the current situation and existing initiatives.
- **Identification of guiding principles, fundamentals and mission:** Defining the strategy's purpose based on core values, convictions, and ambitions around sustainability.
- **Application of policies and areas of action:** Identifying and describing the policies that will drive respect for human rights and the environment, in addition to designating the areas of collaborative action.
- **Stakeholder consultation**, including through specialist input, is required to increase acceptance and credibility of the policies.
- **Definition of topics, targets and KPIs:** Outlining the ambitions for each policy, backed by SMART targets and indicators for performance measurement.
- **Execution and action plan:** Defining appropriate activities, responsibility and a budget for each policy – alongside an assessment of risks in view of managing and mitigating them.
- **Measurement and reporting:** Creating a database to provide insight into performance and progress, in addition to laying the ground for annual reporting.

As applicants set out on their sustainability journey, UEFA recommends they focus on football and its impact on society – prioritising issues that are relevant for clubs, while collaborating and investing with partners and institutions based on mutual convictions and trust.

UEFA is developing a comprehensive set of resources to help clubs and other football stakeholders develop, implement and communicate their own sustainability approach. Please refer to www.uefa.com/sustainability to access all available information. The site is frequently updated. If you have any questions or need support, please reach out to your national association's FSR officer.

18.5.EQUALITY AND INCLUSION

18.5.1.Regulations and governance

To signal a strategic commitment to human rights, applicants are encouraged to publish a human rights commitment, based on internationally recognised principles, to highlight that safety, dignity, and equal rights and opportunities are afforded to everyone involved in the club. The commitment would then be cascaded through the club's policies and business relationships.

Applicants are free to use [UEFA's Human Rights Commitment](#), issued in 2021, as a basis.

18.5.2. Equality and inclusion policies

In addition to the regulatory and governance outlines, applicants are encouraged to draft a specific equality and inclusion policy within their strategy, to apply principles of equal rights and opportunities to all levels of the clubs' activities. Clubs are encouraged to leverage [UEFA's Equality and Inclusion Policy](#) for this purpose.

18.5.3. Equality and inclusion training

In creating an inclusive environment, clubs are encouraged to conduct specific training, engaging players, technical staff and the administrative workforce. Training should emphasise the importance of coming together to create a football environment in which everyone can [feel respected and welcomed](#), as well as the fundamental outlines of [equal rights](#).

Applicants will be able to access content and toolkits developed by UEFA within the scope of its own policy, for instance for [equality in the workplace](#).

18.5.4. Community engagement

Applicants are encouraged to launch a community engagement programme, aimed at leveraging the club's platform in society.

Building on the message of the 'Strength through Unity' strategy, community engagement should also consider collaboration with local networks and organisations working in this field.

18.5.5. Main considerations

Applicants are encouraged to focus not only on one characteristic, but to consider the wide range of diversity in our societies, which is also reflected in the football community.

The UEFA equality and inclusion policy aims to "*ensure that everyone feels respected and empowered to express themselves, enjoy and contribute to the game.*" Applicants are encouraged to support this by considering the full scope of the diversity within the game: gender, ethnicity, sexual orientation, etc.

18.6. ANTI-RACISM

18.6.1. Prevention

In line with the value of respect, applicants are encouraged to set up projects to tackle racism and all other forms of discrimination.

Including the topic in the club's documentation and regulations can be a first step in setting the expectations and values of the club. Applicants are encouraged to include national regulations and to clearly define the club's ambitions in fighting racism. Educational materials and projects can lay the foundation for ensuring that the whole club is aware of the commitment.

UEFA content and support is available, most notably by utilising the documentary [OUTRAGED](#), which has been broken down into a [series of five episodes](#) on racism, sexism, refugee discrimination, homophobia and online abuse.

In the specific case of online abuse, prevention should include measures to support and protect players, coaches and others from hate speech and abuse on social media platforms. UEFA content is available in the [Real Scars](#) campaign.

18.6.2. Monitoring and reporting structures

In parallel to the preventive measures, applicants are encouraged to dedicate resources to setting up reporting and investigative structures that will be the basis for managing and sanctioning incidents of abuse or discrimination.

Considering the applicants' scope of activities, reporting structures should target both matchday experiences (fans and spectators) and the club's workforce, players and coaches.

Clubs are encouraged to ensure that there are clear definitions of what constitutes discrimination and abuse, that the procedures include the collection of evidence, under the supervision of specially trained experts.

Applicants are encouraged to include [online abuse of players, coaches and officials](#) in their fight against racism and all forms of discrimination. There are a number of tools available to help clubs identify, monitor and report abuse.

18.6.3. Management and sanctions

Applicants are encouraged to set out how they will respond to racism and other forms of discrimination and what sanctions they will apply. They should be transparent in the way they investigate cases and sanctions should acknowledge the differences between individual offenders, or group representatives.

In managing reported cases of abuse, applicants are encouraged to provide clear guidance for supporting abuse victims.

18.7. CHILD AND YOUTH PROTECTION AND WELFARE

18.7.1. Policy

It is essential to ensure that young players and their parents understand that they are playing in a safe environment. In line with the [UEFA child safeguarding policy](#) or domestic rules and regulations, the applicant must therefore take measures to protect, safeguard and ensure the welfare of youngsters involved in football.

The applicant must appoint a child and youth safeguarding officer and have its own policies and protocols.

18.7.2. Toolkits and other forms of support

UEFA continues to support a community of dedicated child and youth protection practitioners throughout Europe. In that context, applicants are encouraged to consult their own national association's focal point.

In addition, [UEFA's child safeguarding toolkit](#) as well as [UEFA's safeguarding online platform](#) is available to applicants, where they can access the latest guidance, knowledge and training opportunities aimed at creating safer football environments. Licence applicants are also encouraged to reach out to their national association's child and youth protection officer for further guidance.

18.8. FOOTBALL FOR ALL ABILITIES

18.8.1. Policy

Applicants must implement a policy to make their football activities accessible and enjoyable for everyone, irrespective of disability or disabling factors.

In line with other sections of the Club Licensing Guide, applicants are encouraged to ensure that all disabled fans, irrespective of their special needs, can attend any game of their choice and have an inclusive experience.

Please refer to [Access for All](#), a UEFA good practice guide to creating an accessible stadium and matchday experience and Article 46 of the UEFA Club Licensing and Financial Sustainability Regulations (2022) regarding the appointment of a disability access officer.

18.8.2. Playing opportunities

Applicants are encouraged to establish dedicated units offering playing opportunities for everyone, regardless of their disability or disabling factors.

18.8.3. Employment and volunteering opportunities

Applicants are encouraged to develop dedicated programmes that offer employment and volunteering opportunities on and off the pitch to people with disabilities.

18.9. ENVIRONMENTAL PROTECTION

18.9.1. Environmental Commitment

The Paris Agreement on Climate Change, the UN Sports for Climate Action Framework, the European Climate Pact and the European Green Deal have sent a decisive and global signal that the transition to a thriving, green economy is imperative. All sectors of society need to be part of the solution and, through the active engagement of European clubs, football can play an important role in both awareness and solutions.

To signal a strategic commitment to the environment, applicants are encouraged to publish an environmental commitment that lays the foundation for subsequent environment policies relevant to football.

Applicants are encouraged to use [UEFA's Environmental Commitment](#), issued in 2021, as inspiration.

18.9.2. Environmental policies

As a follow-up to the environmental commitment, applicants are encouraged to set out specific policies to improve their environmental footprint and sustainability, both in the way they organise events and the way they build and manage their facilities.

Applicants are encouraged to leverage [UEFA's four Environmental Policies](#) (Circular Economy, Climate & Advocacy, Event Sustainability, and Infrastructure Sustainability) as inspiration for developing club-specific policies, targets, and KPIs.

18.9.3. Guidelines, methodologies and tools

Applicants are advised to build on guidelines, methodologies and tools developed by UEFA as part of the roll-out of its Football Sustainability Strategy 2030. For example:

- Measuring, reducing and verifying greenhouse gas emissions [following greenhouse gas protocol guidelines](#).
- UEFA Circular Economy Guidelines, focused on reduce, re-use, recycle and recover.
- UEFA Infrastructure Sustainability Guidelines, laying out best practice across the design, construction and maintenance phases.
- ESG event management systems for measuring and benchmarking football event sustainability to provide end-to-end traceability at events.

18.10. FOOTBALL AND SOCIAL RESPONSIBILITY OFFICER

18.10.1. Overall terms of reference for the position

The club FSR officer's terms of reference can be summarised as follows:

- Act as a single FSR point of contact for internal and external stakeholders.
- Coordinate and oversee the club's sustainability strategy, using UEFA's Football Sustainability Strategy 2030 as a framework.
- Collaborate closely with all club departments to develop and promote FSR guidelines, policies and activities.
- Guide decision-making processes to improve overall club performance and support strategic objectives.
- Contribute to the achievement of measurable long-term sustainability objectives and KPIs.

A more comprehensive job description for reference is available from UEFA's FSR Division.

18.10.2. FSR community throughout European football

Club FSR officers are encouraged to actively engage in a thriving FSR community, spanning national associations, leagues and clubs throughout Europe to share knowledge and best practice, and inspire further collaborative action throughout the football ecosystem.

As part of its mission to inspire, accelerate collective action, UEFA will continue to develop guidelines, programmes and forums to support the community.

APPENDIX I : ADDITIONAL RESOURCES

- I. [UEFA CLUB LICENSING AND FINANCIAL SUSTAINABILITY REGULATIONS \(EDITION 2022\)](#)
- II. [UEFA CLUB LICENSING REGULATIONS FOR THE UEFA WOMEN'S CHAMPIONS LEAGUE \(EDITION 2022\)](#)
- III. [UEFA CLUB LICENSING QUALITY STANDARD \(EDITION 2022\)](#)
- IV. [PROCEDURAL RULES GOVERNING THE UEFA CLUB FINANCIAL CONTROL BODY \(2022\)](#)
- V. [UEFA STATUTES \(2022\)](#)
- VI. [UEFA CL/FFP IT SOLUTION TOOLKIT 2021 AND TOOLKIT ADDENDUM 2022](#)
- VII. [UEFA MEDICAL REGULATIONS](#)
- VIII. [UEFA COACHING CONVENTION \(EDITION 2020\)](#)
- IX. [UEFA STADIUM INFRASTRUCTURE REGULATIONS](#)
- X. [UEFA BEST PRACTICE GUIDE TO TRAINING CENTRE CONSTRUCTION AND MANAGEMENT](#)
- XI. [UEFA PRACTICAL GUIDE TO SUPPORTER LIAISON](#)
- XII. [UEFA DISABILITY ACCESS OFFICER HANDBOOK \(EDITION 2017\)](#)
- XIII. [UEFA ACADEMY](#)
- XIV. [UEFA APP FOR PLAYERS](#)
- XV. [AGREEMENT REGARDING THE MINIMUM REQUIREMENTS FOR STANDARD PLAYER CONTRACTS IN THE PROFESSIONAL FOOTBALL SECTOR IN THE EUROPEAN UNION AND THE REST OF THE UEFA TERRITORY \(MRSPC\)](#)
- XVI. [THE COUNCIL OF EUROPE CONVENTION ON AN INTEGRATED SAFETY, SECURITY AND SERVICE APPROACH AT FOOTBALL MATCHES AND OTHER SPORTS EVENTS AND](#)
 - A. [THE ASSOCIATED RECOMMENDATION](#)
- XVII. [FIFA REGULATIONS ON THE STATUS AND TRANSFER OF PLAYERS \(JULY 2022\)](#)

APPENDIX II : FOOTBALL SOCIAL RESPONSIBILITY DOCUMENTS

- I. [UEFA FOOTBALL SUSTAINABILITY STRATEGY 2030](#)
 - II. [UEFA CHILD SAFEGUARDING POLICY](#)
 - III. [STRENGTH THROUGH UNITY](#)
 - IV. [UEFA'S HUMAN RIGHTS COMMITMENT](#)
 - V. [UEFA'S EQUALITY AND INCLUSION POLICY](#)
 - VI. [OUTRAGED : FIVE EPISODES](#)
 - VII. [ONLINE ABUSE OF PLAYERS, COACHES AND OFFICIALS](#)
 - VIII. [UEFA GOOD PRACTICE GUIDE : ACCESS FOR ALL](#)
 - IX. [UEFA'S ENVIRONMENTAL COMMITMENT](#)
 - X. [UEFA'S FOUR ENVIRONMENTAL POLICIES](#)
 - XI. [EU CHARTER OF FUNDAMENTAL RIGHTS: EQUALITY BEFORE THE LAW, NON-DISCRIMINATION, DIVERSITY, GENDER EQUALITY, RIGHTS OF CHILDREN, ELDERLY PEOPLE AND PEOPLE WITH DISABILITIES.](#)
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APPENDIX III : NO OVERDUE PAYABLES ASSESSMENT

Payables tables templates

We do recommend licensors to use the following [payables tables templates](#) as they include the minimum requirements and includes additional elements ensuring the proper assessment and follow-up of applicants' payables.

Examples of assessment procedures to be carried out by the licensor or independent auditors

1. With regard to overdue payables to **other football clubs**, regardless of whether the assessment is carried out by the licensor or independent auditors, the following minimum steps are recommended to be performed by the licensor or independent auditors.
 - a) Obtain the applicant's transfers table prepared by management.
 - b) Reconcile the total balance at 31 December in the transfers table to the 'Accounts payable relating to player transfers' amount in the latest annual or interim financial statements.
 - c) Obtain an excerpt from the applicant's accounting system with the detailed breakdown of the payables to other football clubs at 31 December and at 28 February and reconcile the total balances to the total payables at 31 December and at 28 February accordingly disclosed by the applicant in the transfers table.
 - d) Obtain a list from the licensor's FIFA Transfer Matching System and national transfer registration systems with all transfers in the 12 months up to 28 February and confirm that all these transfers are declared in the transfers table, with the exclusion of free transfers and free agents.
 - e) Check the mathematical accuracy of the transfers table.
 - f) Select all or a sample of player transfers/loans, compare the corresponding agreements with the information contained in the transfers table, highlight the selected transfers/loans and confirm that all the disclosed instalments of fixed transfer (loan) fees and conditional amounts are correctly entered in the transfers table for each player (amounts and original due dates); if applicable provide explanations and indicate the transfer/loan concerned and the information incorrectly entered.
 - g) Select all or a sample of transfer payments, examine corresponding bank statements in support of payments and compare them with the information contained in the transfers table; highlight the selected payments and confirm whether any discrepancies are identified.
 - h) If there are any amounts subject to any claims/proceedings pending at 28 February, obtain and confirm the existence of the supporting documents as set out in Annex H of CL&FS.
 - i) If any amount is overdue at 28 February, examine and confirm that by 31 March at the latest:
 - i) the relevant amount has been paid in full or offset as set out in Annex H of CL&FS; or
 - ii) a written agreement has been concluded to postpone the payment date as set out in Annex H of CL&FS; or
 - iii) a dispute/claim/proceeding has been brought or contested as set out in Annex H of CL&FS; or
 - iv) all reasonable measures have been taken with regard to training compensation and solidarity contributions as set out in Annex H of CL&FS.
 - j) If applicable, examine documents, including agreements with the relevant football clubs or correspondence with the competent body, in support of i(i) - i(iv) above.
 - k) If the transfers table submitted is empty, confirm in writing that there were no transfers (including loans) in the 12 months up to 28 February and there were no transfer payables at 28 February.
2. With regard to overdue payables in respect of **employees**, regardless of whether the assessment is carried out by the licensor or independent auditors, the following minimum steps are recommended to be performed by the licensor or independent auditors.
 - a) Obtain the applicant's employees table prepared by management.
 - b) Reconcile the total payable at 31 December 2022 in the employees table to the 'Accounts payable to employees' amount in the latest annual or interim financial statements as at 31 December.

- c) Obtain an excerpt from the applicant's accounting system with a detailed breakdown of the payables in respect of employees at 31 December and at 28 February and reconcile the total balances to the total payables at 31 December and 28 February accordingly disclosed by the applicant in the employees table.
 - d) Based on the excerpt from the accounting system and other supporting documents that should include employee contracts, confirm the accuracy and completeness of the following balances at 28 February disclosed in the employees table: (i) total balance payable, (ii) amounts subject to deferral agreements, and (iii) amounts subject to any claims/proceedings.
 - e) Examine all or a selection of bank statements in support of payments.
 - f) Obtain and inspect all or a random sample of employee confirmation letters and compare the information to the employees table.
 - g) If there are any amounts subject to any claims/proceedings pending at 28 February, obtain and confirm the existence of the supporting documents as set out in Annex H of CL&FS.
 - h) If there is an amount overdue at 28 February, by 31 March at the latest check that:
 - i) the relevant amount has been paid in full or offset as set out in Annex H of CL&FS; or
 - ii) a written agreement to postpone the payment date has been concluded as set out in Annex H of CL&FS; or
 - iii) a dispute/claim/proceeding has been brought or contested as set out in Annex H of CL&FS.
 - i) If applicable, examine documents, including agreements with the employees or correspondence with the competent body, in support of the representations under h(i)–h(iii) above.
3. With regard to overdue payables to **social/tax authorities**, regardless of whether the assessment is carried out by the licensor or independent auditors, the following minimum steps are recommended to be performed by the licensor or independent auditors.
- a) Obtain the applicant's social/tax table prepared by management.
 - b) Reconcile the total payables at 31 December in the social/tax table to the 'Accounts payable to social/tax authorities' amount in the latest annual or interim financial statements at 31 December.
 - c) Obtain an excerpt from the applicant's accounting system with the detailed breakdown of the payables to social/tax authorities at 31 December and at 28 February and reconcile the total balances to the total payables at 31 December and 28 February accordingly disclosed in the social/tax table.
 - d) Obtain supporting documents, e.g. documents submitted by the applicant to the tax authorities, confirmations from the tax authorities.
 - e) Examine all or a selection of bank statements in support of payments.
 - f) If there are any amounts subject to existing or pending decisions by the competent authority to extend the deadline for payments to the social/tax authorities at 28 February or amounts subject to any claims/proceedings pending at 28 February, obtain and confirm the existence of the supporting documents as set out in Annex H of CL&FS.
 - g) If there is an amount overdue at 28 February, by 31 March at the latest, check that:
 - i) the amount has been paid in full or offset as set out in Annex H of CL&FS; or
 - ii) a written agreement to postpone the payment date has been concluded as set out in Annex H of CL&FS; or
 - iii) a dispute/claim/proceeding has been brought or contested as set out in Annex H of CL&FS; or
 - iv) a decision by the competent body to extend the deadline for payments to social/tax authorities is pending as set out in Annex H of CL&FS.
 - h) If applicable, examine documents, including agreements with the social/tax authorities or correspondence with the competent body, in support of representations under g(i)–g(iv) above.